

# THE LEAGUE OF FRIENDS OF HORSHAM HOSPITAL

England & Wales · Charity number 269001

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1975-03-26

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Horsham Hospital  
Hurst Road  
Horsham  
West Sussex  
RH12 2DR

**Phone** 01403240893

**Email** [lof.horsham@gmail.com](mailto:lof.horsham@gmail.com)

**Website** <https://horshamlof.chessck.co.uk>

## Activities

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**Objects:** TO RELIEVE PATIENTS AND FORMER PATIENTS OF HORSHAM HOSPITAL AND OTHERS IN THE COMMUNITY WHO ARE SICK, DISABLED OR INFIRM AND GENERALLY SUPPORT THE WORK OF THE SAID HOSPITAL

**Activities:** The objects of the charity are to enforce the aims and objectives of the National Association of Leagues of Hospital Friends:-To educate the public in the needs of the patients of Horsham Hospital-To recruit voluntary workers in the Horsham Hospital0001

## Classification

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- **How:** Provides Other Finance, Provides Human Resources
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** HORSHAM
- West Sussex

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-01-31 | £144,577 | £155,872    | -      | -         |
| 2024-01-31 | £123,908 | £132,971    | -      | -         |
| 2023-01-31 | £220,586 | £92,249     | -      | -         |
| 2022-01-31 | £62,294  | £70,867     | -      | -         |
| 2021-01-31 | £34,119  | £204,086    | -      | -         |

## Trustees

| Name                      | Role  | Appointed  |
|---------------------------|-------|------------|
| <b>Alan Strudley</b>      | Chair | 2024-01-31 |
| ALBERT MARRABLE           |       | 2005-03-13 |
| Dawn Fincham              |       | 2019-06-08 |
| Diane Farr                |       | 2024-06-20 |
| Hilary Sherwin-Smith      |       | 2023-06-07 |
| LILIAN IVY BOLD           |       | 2008-06-11 |
| Maureen Vallon            |       | 2024-06-20 |
| PETER ANDREW BEANEY       |       | 1996-05-13 |
| Paul Allen                |       | 2024-06-20 |
| VALERIE JOYCE WINTERFLOOD |       | 1983-02-28 |

**THE LEAGUE OF FRIENDS OF HORSHAM HOSPITAL**

England & Wales - Charity number 269001

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# Accounts

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## The League of Friends of Horsham Hospital

Registered Charity No 269001

Patron: Mrs Caroline Lucas

Horsham Hospital  
Hurst Road  
Horsham  
West Sussex  
RH12 2DR

### Chairman's report 2023-24

I am happy to report that the League of Friends (LOF) is in good health and going from strength to strength. As our Treasurer's report shows we continue to generate much needed funds to support health and wellbeing for patients, staff and visitors to Horsham Hospital and the wider community.

We have seen a number of changes in the Committee over the past year with some valued members retiring; Judy McMahon, Paula Whybrow, Brian Thompson and Graham Loft will all be sorely missed. Happily we continue to attract excellent volunteers and the Committee is happy to welcome Maureen Vallon and Diane Farr.

The last year has seen a number of successful projects supported by the LOF including; St Catherine's Hospice Carers programme, the Phoenix Club, equipment for Horizon ward, refurbishment of the Chapel and ongoing garden upkeep. It should be stressed that without funding such as ours many of these worthwhile projects would not be feasible.

Our Summer fete was a resounding success raising nearly £3000 and providing a wonderful afternoon for the wider community to come together with more than 650 attendees on the afternoon. Thanks to Hana and the organizing team and to the numerous volunteers on the day.

The tea bar and shop continue to thrive under Albert and Maureen's guidance, and the dedication of our volunteers ably coordinated by Anne & Jill. The addition of a high end 'barista quality' coffee machine early this year has been enthusiastically welcomed by our customers. Book sales under Brian continue to be a valued part of the Trust's activities. Income from these outlets continues to grow and provides a vital source of funds for future projects.

My thanks to our dedicated committee for their support through the year; Peter Beaney (Vice-Chairman & Draw coordinator), Paula Whybrow (Treasurer - retiring), Dawn Fincham (hospital liaison and secretary), Karen Mays (minutes secretary), Val Winterflood (Membership and Christmas Cards), Albert Marrable and Maureen Francis (Tea Bar & Shop), Debbie Beaney (Communications), Brian Thompson (Book Sales), Hana Bailey (Fete), Lillian Bold (Gardens), Graham Loft (Street Collections and tea bar), Maureen Vallon and Hilary Sherwin-Smith. Thanks also to Caroline Lucas our Patron for providing considerable support to our activities.

Thanks also to our dedicated team of volunteers in the tea bar, shop, and gardens. It really cannot be stressed too much how the Trust values your efforts without which we would not be able to continue our mission.

As we look forward to the next year the committee will focus on:

- Continued success in service provision and fund raising
- Effective management and utilization of our cash reserves
- Reviewing and updating our governance documentation
- Succession planning and attraction of new members

I look forward to working with you in continuing to make the LOF a wonderful place to volunteer and to provide much needed support to the Hospital and wider community.



Alan Strudley  
Chairman League of Friends of Horsham Hospital

CHARITY REGISTRATION NUMBER: 269001

**League of Friends of Horsham Hospital**  
**Unaudited Financial Statements**  
**31 January 2024**

**GILTINAN AND KENNEDY LLP**

Financial Accountants  
6a Lyons Farm Estate  
Lyons Road  
Slinfold  
Horsham  
West Sussex  
England  
RH13 0QP

# League of Friends of Horsham Hospital

## Financial Statements

Year ended 31 January 2024

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# League of Friends of Horsham Hospital

## Trustees' Annual Report

### Year ended 31 January 2024

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 January 2024.

#### Reference and administrative details

**Registered charity name** League of Friends of Horsham Hospital

**Charity registration number** 269001

**Principal office** Horsham Hospital  
Hurst Road  
Horsham  
RH12 2DR  
West Sussex

#### The trustees

Mrs Fincham  
Mrs Whybrow  
Mrs Francis  
Mrs Bold  
Mr Thompson  
Mr Marrable  
Mr Beaney  
Mrs Winterflood  
Ms Bailey  
Mr Strudley

(Appointed 31 January 2024)

The present their annual report and financial statements for the year ended 31 January 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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 2019).

#### Grant-making policies

The Charity makes grants to Horsham Hospital for the benefit of patient and staff wellbeing and care.

# League of Friends of Horsham Hospital

## Trustees' Annual Report *(continued)*

### Year ended 31 January 2024

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When sufficient funds are available, the charity is permitted to make grants and donations to other organisations to enhance the care and wellbeing of individuals in the Hosham area. Due to the limited availability of funds, general applications for grants are not invited.

All grants are approved by the Trustees board from a shortlist of organisations identified as meeting the necessary criteria.

#### Accountants

Financial Accountants  
6a Lyons Farm Estate  
Lyons Road  
Slinfold  
Horsham  
West Sussex  
England  
RH13 0QP

# League of Friends of Horsham Hospital

## Trustees' Annual Report *(continued)*

### Year ended 31 January 2024

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#### Structure, governance and management

##### Constitution

The Charity was established by a charitable trust deed dated 27 February 1959 (with amendments on 4 May 1960, 2 May 1963, 22 May 1972, 21 May 1973, 24 May 1982 and 5 June 2013). The who served during the year and up to date of signature of the financial statements were:

Dr J McMahon (Resigned 31 January 2024)  
Mrs D Finchman  
Mrs P Whybrow  
Mrs M A Francis  
Mrs L I Bold  
Mr B Thompson  
Mr A Marrable  
Mr P A Beaney  
Mrs V J Winterflood  
Ms H Bailey  
Mr A Strudley (Appointed 31 January 2024)

##### Methods of appointment or election of Trustees

New Trustees are recruited primarily by networking from existing Trustees. New Trustees are encouraged to attend a course on duties and responsibilities of trustees. The Committee of trustees consists of not less than nine or not more than twelve persons. No person shall be a member of the committee who is not a member of the League of Friends of Horsham Hospital. At the Annual General Meeting each year one third (or nearest to one third) of the committee shall retire from office and these members are eligible for re-election for a maximum of three consecutive times. The Trustees must meet at least four times per year. The Trustees have set in motion an examination of the major strategic, business and operational risks which the charity faces and confirm that they establish and monitor systems to enable regular reviews to ensue that necessary steps are taken to lessen the risks identified.

##### Public benefit

All our charitable activities are according to guidance from the Charity Commission and are aimed to provide public benefit through provision of facilities, medical equipment and maintenance of gardens at Horsham Hospital.

##### Objectives and activities

###### Objectives and activities

The Charity's objective is to relieve patients and former patients of Horshma Hospital and others in the community who are sick, disabled or infirm and generally to support the work of the said hospital. The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

The Charity invites applications for funding of projects from the doctors and departmental heads at Hosham Hospital which are centrally coordinated and presented to the following Trustees' meeting for consideration. All applications for funds are firstly reviewed by the appropriate authorities to ensure that applications are in line with overall hospital activities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance "Public benefit: running a charity (PB2)".

# League of Friends of Horsham Hospital

## Trustees' Annual Report *(continued)*

### Year ended 31 January 2024

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#### Achievements and performance

##### Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

#### Financial review

##### Reserves Policy

It is the policy of the Trustees to hold funds to support twelve months' unrestricted expenditure. This provides sufficient funds to cover management, administration and governance costs. As at 31 January 2024 restricted funds of £15,819 and unrestricted funds of £702,708 were held.

##### Trustees' responsibilities statement

The are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the and of the incoming resources and application of resources of the for that year. In preparing these financial statements, the are required to:

- select suitable accounting policies and then apply them consistently;- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material 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 operation.

The are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

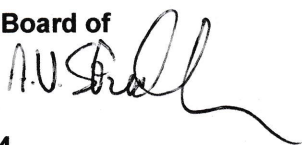
The trustees' annual report was approved on 14 June 2024 and signed on behalf of the board of trustees by:

By order of the Board of

.....  
Mr A Strudley

Trustee

Date: 14/06/2024



# League of Friends of Horsham Hospital

## Statement of Financial Activities

Year ended 31 January 2024

|   |             | Unrestricted<br>funds<br>£ | 2024<br>Restricted<br>funds<br>£ | Total funds<br>£ | 2023<br>Total funds<br>£ |
|---|-------------|----------------------------|----------------------------------|------------------|--------------------------|
| <b>Income and endowments</b>                              | <b>Note</b> |                            |                                  |                  |                          |
| Donations and legacies                                    | 4           | 3,184                      | –                                | 3,184            | 135,188                  |
| Other trading activities                                  | 5           | 112,244                    | –                                | 112,244          | 81,724                   |
| Investment income   | 6           | 8,480                      | –                                | 8,480            | 3,674                    |
| <b>Total income</b>                                       |             | <u>123,908</u>             | <u>–</u>                         | <u>123,908</u>   | <u>220,586</u>           |
| <b>Expenditure</b>  |             |                            |                                  |                  |                          |
| Expenditure on raising funds:                             |             |                            |                                  |                  |                          |
| Shop, Tea Bar and Fete Costs                              | 7           | 59,465                     | –                                | 59,465           | 52,742                   |
| Investment management costs                               | 8           | 40,234                     | –                                | 40,234           | 11,066                   |
| Expenditure on charitable activities                      | 9,10        | 33,272                     | –                                | 33,272           | 28,441                   |
| <b>Total expenditure</b>                                  |             | <u>132,971</u>             | <u>–</u>                         | <u>132,971</u>   | <u>92,249</u>            |
| <b>Net (expenditure)/income and net movement in funds</b> |             | <u>(9,063)</u>             | <u>–</u>                         | <u>(9,063)</u>   | <u>128,337</u>           |
| <b>Reconciliation of funds</b>                            |             |                            |                                  |                  |                          |
| Total funds brought forward                               |             | <u>711,771</u>             | <u>15,819</u>                    | <u>727,590</u>   | <u>599,253</u>           |
| <b>Total funds carried forward</b>                        |             | <u>702,708</u>             | <u>15,819</u>                    | <u>718,527</u>   | <u>727,590</u>           |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 16 form part of these financial statements.

# League of Friends of Horsham Hospital

## Statement of Financial Position

31 January 2024

|   | Note | 2024<br>£      | 2023<br>£      |
|---|------|----------------|----------------|
| <b>Current assets</b>                                 |      |                |                |
| Stocks  | 13   | 4,162          | 1,920          |
| Debtors   | 14   | 5,715          | 6,452          |
| Cash at bank and in hand                              |      | 758,469        | 748,054        |
|   |      | <u>768,346</u> | <u>756,426</u> |
| <b>Creditors: amounts falling due within one year</b> | 15   | <u>49,819</u>  | <u>28,836</u>  |
| <b>Net current assets</b>                             |      | <u>718,527</u> | <u>727,590</u> |
| <b>Total assets less current liabilities</b>          |      | <u>718,527</u> | <u>727,590</u> |
| <b>Net assets</b>                                     |      | <u>718,527</u> | <u>727,590</u> |
| <b>Funds of the charity</b>                           |      |                |                |
| Restricted funds                                      |      | 15,819         | 15,819         |
| Unrestricted funds                                    |      | 702,708        | 711,771        |
| <b>Total charity funds</b>                            | 16   | <u>718,527</u> | <u>727,590</u> |

These financial statements were approved by the board of trustees and authorised for issue on 14 June 2024, and are signed on behalf of the board by:

The financial statements were approved by the on 14/06/2024

Mrs P Whybrow  
Trustee



Mr A Strudley  
Trustee



The notes on pages 8 to 16 form part of these financial statements.

# League of Friends of Horsham Hospital

## Statement of Cash Flows

Year ended 31 January 2024

|   | <b>2024</b>    | <b>2023</b>    |
|---|----------------|----------------|
|   | <b>£</b>       | <b>£</b>       |
| <b>Cash flows from operating activities</b>           |                |                |
| Net (expenditure)/income                              | (9,063)        | 128,337        |
| <i>Adjustments for:</i>                               |                |                |
| Other interest receivable and similar income          | (8,480)        | (3,674)        |
| Interest payable and similar charges                  | 1,394          | 1,794          |
| Accrued expenses                                      | 23,569         | 26,459         |
| <i>Changes in:</i>                                    |                |                |
| Stocks  | (2,242)        | (1,920)        |
| Trade and other debtors                               | 737            | (6,452)        |
| Trade and other creditors                             | (2,586)        | 2,377          |
| Cash generated from operations                        | 3,329          | 146,921        |
| Interest paid   | (1,394)        | (1,794)        |
| Interest received                                     | 8,480          | 3,674          |
| Net cash from operating activities                    | <u>10,415</u>  | <u>148,801</u> |
| <b>Net increase in cash and cash equivalents</b>      | 10,415         | 148,801        |
| <b>Cash and cash equivalents at beginning of year</b> | 748,054        | –              |
| <b>Cash and cash equivalents at end of year</b>       | <u>758,469</u> | <u>148,801</u> |

The notes on pages 8 to 16 form part of these financial statements.

# League of Friends of Horsham Hospital

## Notes to the Financial Statements

Year ended 31 January 2024

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Horsham Hospital, Hurst Road, Horsham, West Sussex, RH12 2DR.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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)) and the Charities Act 2011.

### 3. Accounting policies

#### Employee benefits

##### Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# League of Friends of Horsham Hospital

## Notes to the Financial Statements *(continued)*

### Year ended 31 January 2024

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#### **Basis of preparation**

##### Charity information

The League of Friends of Horsham Hospital is a registered charity, number 269001, and is constituted under a Trust deed.

##### Reporting period

FRS 102 3.10 An entity shall present a complete set of financial statements (including comparative information as set out in paragraph 3.14) at least annually. When the end of an entity's reporting period changes and the annual financial statements are presented for a period longer or shorter than one year, the entity shall disclose the following: (a) that fact; (b) the reason for using a longer or shorter period; and (c) the fact that comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.

##### Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### **Going concern**

At the time of approving the financial statements, the have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **Judgements and key sources of estimation uncertainty**

No judgements, estimates and assumptions affected the amounts reported.

# League of Friends of Horsham Hospital

## Notes to the Financial Statements *(continued)*

### Year ended 31 January 2024

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#### 3. Accounting policies *(continued)*

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **Incoming resources**

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

##### **Resources expended**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

# League of Friends of Horsham Hospital

## Notes to the Financial Statements *(continued)*

Year ended 31 January 2024

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### 3. Accounting policies *(continued)*

#### Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### Financial instruments

The has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the 's balance sheet when the becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### Derecognition of financial liabilities

Financial liabilities are derecognised when the 's contractual obligations expire or are discharged or cancelled.

# League of Friends of Horsham Hospital

## Notes to the Financial Statements *(continued)*

Year ended 31 January 2024

### 4. Donations and legacies

|                        | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| <b>Donations</b>       |                            |                          |                            |                          |
| UF Donations and gifts | 2,027                      | 2,027                    | 2,535                      | 2,535                    |
| <b>Legacies</b>        |                            |                          |                            |                          |
| UF Legacies            | –                          | –                        | 131,000                    | 131,000                  |
| <b>Gifts</b>           |                            |                          |                            |                          |
| UF Gift Aid income     | 1,157                      | 1,157                    | 1,653                      | 1,653                    |
|                        | <u>3,184</u>               | <u>3,184</u>             | <u>135,188</u>             | <u>135,188</u>           |

### 5. Other trading activities

|                              | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|------------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| UF Subscriptions             | 3,433                      | 3,433                    | 3,294                      | 3,294                    |
| UF Other fundraising income  | –                          | –                        | 522                        | 522                      |
| UF Tea Bar Sales             | 83,404                     | 83,404                   | 58,711                     | 58,711                   |
| UF Vending machine sales     | 3,002                      | 3,002                    | 2,233                      | 2,233                    |
| UF Book sales                | 2,278                      | 2,278                    | 1,550                      | 1,550                    |
| UF Shop sales                | 12,739                     | 12,739                   | 8,283                      | 8,283                    |
| UF Collection boxes          | 909                        | 909                      | 996                        | 996                      |
| UF Summer fete and fete draw | 6,479                      | 6,479                    | 6,135                      | 6,135                    |
|                              | <u>112,244</u>             | <u>112,244</u>           | <u>81,724</u>              | <u>81,724</u>            |

### 6. Investment income

|                              | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|------------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| UF Other interest receivable | 8,480                      | 8,480                    | 3,674                      | 3,674                    |

### 7. Shop, tea bar and fete costs

|  | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|--|----------------------------|--------------------------|----------------------------|--------------------------|
| Shop costs   | 56,866                     | 56,866                   | 50,142                     | 50,142                   |
| Costs of other trading activities - Other activity 2 | 2,599                      | 2,599                    | 2,600                      | 2,600                    |
|  | <u>59,465</u>              | <u>59,465</u>            | <u>52,742</u>              | <u>52,742</u>            |

# League of Friends of Horsham Hospital

## Notes to the Financial Statements (continued)

Year ended 31 January 2024

### 8. Investment management costs

|                  | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| UF Project items | 40,234                     | 40,234                   | 11,066                     | 11,066                   |

### 9. Expenditure on charitable activities by fund type

|                                 | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|---------------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Charitable Donations and Grants | 30,196                     | 30,196                   | 27,391                     | 27,391                   |
| Support costs                   | 3,076                      | 3,076                    | 1,050                      | 1,050                    |
|                                 | <u>33,272</u>              | <u>33,272</u>            | <u>28,441</u>              | <u>28,441</u>            |

### 10. Expenditure on charitable activities by activity type

|                                 | Activities<br>undertaken<br>directly<br>£ | Support costs<br>£ | Total funds<br>2024<br>£ | Total fund<br>2023<br>£ |
|---------------------------------|---|--------------------|--------------------------|-------------------------|
| Charitable Donations and Grants | 30,196                                    | –                  | 30,196                   | 27,391                  |
| Governance costs                | –   | 3,076              | 3,076                    | 1,050                   |
|                                 | <u>30,196</u>                             | <u>3,076</u>       | <u>33,272</u>            | <u>28,441</u>           |

### 11. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

### 12. Trustee remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

### 13. Stocks

|                                     | 2024<br>£    | 2023<br>£    |
|-------------------------------------|--------------|--------------|
| Finished goods and goods for resale | <u>4,162</u> | <u>1,920</u> |

# League of Friends of Horsham Hospital

## Notes to the Financial Statements (continued)

Year ended 31 January 2024

### 13. Stocks (continued)

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

### 14. Debtors

|                                | 2024         | 2023         |
|--------------------------------|--------------|--------------|
|                                | £            | £            |
| Trade debtors                  | 5,550        | 3,977        |
| Prepayments and accrued income | 165          | 335          |
| Other debtors                  | –            | 2,140        |
|                                | <u>5,715</u> | <u>6,452</u> |

### 15. Creditors: amounts falling due within one year

|                              | 2024          | 2023          |
|------------------------------|---------------|---------------|
|                              | £             | £             |
| Trade creditors              | (209)         | 2,377         |
| Accruals and deferred income | 50,028        | 26,459        |
|                              | <u>49,819</u> | <u>28,836</u> |

### 16. Analysis of charitable funds

#### Unrestricted funds

|                                    | At<br>1 February 20<br>23 | Income<br>£    | Expenditure<br>£ | At<br>31 January 20<br>24 |
|------------------------------------|---------------------------|----------------|------------------|---------------------------|
| General funds                      | –                         | 123,908        | (132,971)        | (9,063)                   |
| Unrestricted fund 2 - desc in a/cs | 711,771                   | –              | –                | 711,771                   |
|                                    | <u>711,771</u>            | <u>123,908</u> | <u>(132,971)</u> | <u>702,708</u>            |

|                                    | At<br>1 February 20<br>22 | Income<br>£    | Expenditure<br>£ | At<br>31 January 20<br>23 |
|------------------------------------|---------------------------|----------------|------------------|---------------------------|
| General funds                      | –                         | 220,586        | (92,249)         | 128,337                   |
| Unrestricted fund 2 - desc in a/cs | 583,434                   | –              | –                | 583,434                   |
|                                    | <u>583,434</u>            | <u>220,586</u> | <u>(92,249)</u>  | <u>711,771</u>            |

# League of Friends of Horsham Hospital

## Notes to the Financial Statements *(continued)*

Year ended 31 January 2024

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### 16. Analysis of charitable funds *(continued)*

#### Restricted funds

|                                  | At<br>1 February 20<br>23 | Income   | Expenditure | At<br>31 January 2<br>024 |
|----------------------------------|---------------------------|----------|-------------|---------------------------|
|                                  | £                         | £        | £           | £                         |
| Restricted Fund 1 - desc in a/cs | <u>15,819</u>             | <u>-</u> | <u>-</u>    | <u>15,819</u>             |

|                                  | At<br>1 February 20<br>22 | Income   | Expenditure | At<br>31 January 20<br>23 |
|----------------------------------|---------------------------|----------|-------------|---------------------------|
|                                  | £                         | £        | £           | £                         |
| Restricted Fund 1 - desc in a/cs | <u>15,819</u>             | <u>-</u> | <u>-</u>    | <u>15,819</u>             |

### 17. Analysis of net assets between funds

|                | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds    |
|----------------|-----------------------|---------------------|----------------|
|                | £                     | £                   | £              |
| Current assets | <u>702,708</u>        | <u>15,819</u>       | <u>718,527</u> |

|                | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds    |
|----------------|-----------------------|---------------------|----------------|
|                | £                     | £                   | £              |
| Current assets | <u>711,771</u>        | <u>15,819</u>       | <u>727,590</u> |

#### Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

The restricted funds are held to be spent on the purchase of equipment and other suitable items for the wards and clinics. The restricted funds held for the eye clinic are for the purchase of a Slit Lamp at Horsham Hospital's Eye Clinic.

The restricted funds held for the Chapel fund are held on behalf of the Chapel Committee.

#### Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes

# League of Friends of Horsham Hospital

## Notes to the Financial Statements *(continued)*

Year ended 31 January 2024

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### 18. Financial instruments

The has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the 's balance sheet when the becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

### 19. Analysis of changes in net debt

|                          | At 1 Feb 2023  | Cash flows    | At<br>31 Jan 2024 |
|--------------------------|----------------|---------------|-------------------|
|                          | £              | £             | £                 |
| Cash at bank and in hand | <u>748,054</u> | <u>10,415</u> | <u>758,469</u>    |

### 20. Related parties

There have been no related party transactions in the year other than the expenses which were reimbursed to the Trustees as described in note 9.

### 21. Controlling party

Controlling party  
The charity is controlled by the Trustees.

# Independent Examiner Report

## To The League of Friends of Horsham Hospital

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I report to the Trustees on my examination of the financial statements of The League of Friends of Horsham Hospital for the year ended 31 January 2024.

### Responsibilities and basis of report

As the charity Trustees of The League of Friends of Horsham Hospital you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the 's financial statements carried out under section 145 of the 2011 Act. 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



Giltinan & Kennedy LLP

Unit 6A  
Lyons Farm Estate  
Lyons Road  
Slinfold, Horsham  
RH13 0QP

Dated... 13<sup>th</sup> June 2024

**THE LEAGUE OF FRIENDS OF HORSHAM HOSPITAL**

England & Wales - Charity number 269001

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# Accounts

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**Charity number: 269001**

**The League of Friends of Horsham Hospital**

**Unaudited**

**Trustees' Report and Financial Statements**

**For the Year Ended 31 January 2023**

# **The League of Friends of Horsham Hospital**

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**The League of Friends of Horsham Hospital**

**Reference and Administrative Details of the Charity, Its Trustees and Advisers  
For the Year Ended 31 January 2023**

|                                  |  |
|----------------------------------|--|
| <b>Trustees</b>                  | Dr J McMahon<br>Mrs D Fincham<br>Mrs P Whybrow<br>Mrs M A Francis<br>Mrs L I Bold<br>Mr B Thompson<br>Mr A Marrable<br>Mr P A Beaney<br>Mrs V J Winterflood<br>Ms H Bailey (appointed 8 June 2022) |
| <b>Charity registered number</b> | 269001   |
| <b>Principal office</b>          | Horsham Hospital<br>Hurst Road<br>Horsham<br>West Sussex<br>RH12 2DR   |
| <b>Independent examiner</b>      | G Hunt FCA<br>Chartered Accountant<br>Kreston Reeves LLP<br>Springfield House<br>Springfield Road<br>Horsham<br>West Sussex<br>RH12 2RG  |
| <b>Bankers</b>                   | Lloyds TSB Plc, West Street, Horsham, West Sussex, RH12 1PA<br><br>National Westminster Bank<br><br>Cambridge and Counties Bank<br><br>Nationwide Building Society                                 |

## **The League of Friends of Horsham Hospital**

### **Trustees' Report For the Year Ended 31 January 2023**

The Trustees present their annual report together with the financial statements of the charity for the year 1 February 2022 to 31 January 2023. These have been prepared in accordance with statutory requirements and Statement of Recommended Practice, "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second addition October 2019)" effective January 2019.

#### **Objectives and activities**

##### **a. Policies and objectives**

The Charity's objective is to relieve patients and former patients of Horsham Hospital and others in the community who are sick, disabled or infirm and generally to support the work of the said hospital. The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

The Charity invites applications for funding of projects from the doctors and departmental heads at Horsham Hospital which are centrally coordinated and presented to the following Trustees' meeting for consideration. All applications for funds are firstly reviewed by the appropriate authorities to ensure that applications are in line with overall hospital policies.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

##### **b. Grant-making policies**

The Charity makes grants to Horsham Hospital for the benefit of patient and staff wellbeing and care.

When sufficient funds are available, the charity is permitted to make grants and donations to other organisations to enhance the care and wellbeing of individuals in the Horsham area. Due to the limited availability of funds, general applications for grants are not invited.

All grants are approved by the Trustees board from a shortlist of organisations identified as meeting the necessary criteria.

#### **Achievements and performance**

##### **a. Review of activities**

This year has seen a steady increase in services at the hospital following the lifting of Covid restrictions and as a result, the activities of the League of Friends started to return to normal. After a successful summer fete ably organised by our new trustee we were finally given permission to put out tables and chairs in the tea-bar area so that at last as we moved into Autumn, people could sit and socialise drinking their beverages. This has resulted in a considerable increase in the use of the tea-bar which is also enhanced by the introduction of card payments. We then went on to hold our Christmas Tree Festival and coffee morning with several hospital departments contributing decorated Christmas trees. Other routine League activities continued throughout the year, volunteers participating in the Gift Day street collections and maintaining the gardens.

The Trustee meetings take place every 2 months, now face to face at the hospital. Several funding requests were supported benefiting physiotherapy services, Horizon, the inpatient ward at the hospital and the Responsive Neuro services team (managing stroke, Motor Neurone disease, Parkinson's disease etc.). We also supported the Ukrainian Refugee project by providing laptops.

Having held the last 2 AGMs on Zoom we were pleased to return to a live AGM this year. It was held at the Phoenix club, to whom we had contributed money to support their rebuilding project to improve the stroke rehabilitation services they provide. There is a continued decline in membership owing, in the main, to the age profile of the members of the League. We have however been able to attract further prospective Trustees.

## **The League of Friends of Horsham Hospital**

### **Trustees' Report (continued) For the Year Ended 31 January 2023**

#### **Achievements and performance (continued)**

Positive comments received during the year include:

Sue, a Ukrainian refugee host

*Just to say thank you so much for the laptop. "T" is absolutely thrilled with it and couldn't stop talking about it over dinner. He hasn't stop smiling since I gave it to him! We all really appreciate the generosity of Horsham Hospital League of Friends thank you.*

The Administrator Horizon Ward

*that is wonderful news to see that the League of Friends Trustees approved the funding for the reclining chairs*

Occupational Therapist Responsive Neuro sericea

*The team are so happy that we have the funding for this specialist equipment as it will make a world of difference to their work and for the patients' recovery.*

#### **Financial review**

##### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

##### **b. Results for the year**

2022/2023 was a year of recovery. We were able to fully open the tea bar and shop at the beginning of the year but only able to have seating available from the summer. For this reason and owing to the small footfall in the hospital the figures were reduced on previous active years. However, as the year progressed things improved and we finished the year with a total income of £220,586 compared with £62,294 in the previous year. This is a great improvement particularly owing to a large legacy received. Legacies are always appreciated and this year we are particularly grateful for a legacy from the estate of Rita Jameson. Apart from the trading activities in the tea bar and shop, the general donations and legacies produced £138,482 (2022: £17,015), other fundraising generated £7,653 (2022: £3,137) and Income from Investments was £3,674 compared to £1,173 in the previous year.

Costs were increased this year as Inflation started to bite and there was a total expenditure of £92,249 against £70,867 in 2022. We anticipate that this increase will continue for the foreseeable future.

The St Catherine's project continued to be on hold throughout the year but efforts are being made to continue shortly. No further payments have been made to the project until the recommencement.

The net result of the year was that funds increased during the year and now stand at £727,590 against £599,253 at the end of the year 2021/2022.

As noted last year the Trustees have addressed other avenues of expenditure to support the welfare of residents served by Horsham hospital and have been able to make some charitable grants for this purpose.

##### **c. Reserves Policy**

It is the policy of the Trustees to hold funds to support twelve months' unrestricted expenditure. This provides sufficient funds to cover management, administration and governance costs. As at 31 January 2023 restricted funds of £15,819 and unrestricted funds of £711,771 were held.

## **The League of Friends of Horsham Hospital**

### **Trustees' Report (continued) For the Year Ended 31 January 2023**

#### **Structure, governance and management**

##### **a. Constitution**

The Charity was established by a charitable trust deed dated 27 February 1959 (with amendments on 4 May 1960, 2 May 1963, 22 May 1972, 21 May 1973, 24 May 1982 and 5 June 2013).

The Trustees who served during the year were:

Dr J McMahon  
Mrs V Winterflood  
Mr P A Beaney  
Mr B Thompson  
Mrs M Francis  
Mrs L Bold  
Mr A Marrable  
Mrs P Whybrow  
Mrs D Fincham  
Ms H Bailey

##### **b. Methods of appointment or election of Trustees**

New Trustees are recruited primarily by networking from existing Trustees. New Trustees are encouraged to attend a course on duties and responsibilities of trustees. The Committee of trustees consists of not less than nine or not more than twelve persons. No person shall be a member of the committee who is not a member of the League of Friends of Horsham Hospital. At the Annual General Meeting each year one third (or nearest to one third) of the committee shall retire from office and these members are eligible for re-election for a maximum of three consecutive terms. The Trustees must meet at least four times per year. The Trustees have set in motion an examination of the major strategic, business and operational risks which the charity faces and confirm that they establish and monitor systems to enable regular reviews to ensure that necessary steps are taken to lessen the risks identified.

##### **Public benefit**

All our charitable activities are according to guidance from the Charity Commission and are aimed to provide public benefit through provision of facilities, medical equipment and maintenance of gardens at Horsham Hospital.

**The League of Friends of Horsham Hospital**

**Trustees' Report (continued)  
For the Year Ended 31 January 2023**

**Statement of Trustees' responsibilities**

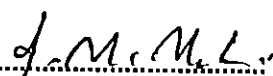
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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 order of the members of the board of Trustees and signed on their behalf by:

  
.....  
**Dr J McMahon**  
(Trustee)

Date: 07/06/2023

**The League of Friends of Horsham Hospital**

**Independent Examiner's Report  
For the Year Ended 31 January 2023**

**Independent Examiner's Report to the Trustees of The League of Friends of Horsham Hospital  
(‘the charity’)**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 January 2023.

**Responsibilities and Basis of Report**

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (‘the 2011 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 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 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 2011 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.

Signed:

Dated:

12 June 2023

**G Hunt FCA**  
Kreston Reeves LLP  
Chartered Accountants  
Springfield House  
Springfield Road  
Horsham  
West Sussex  
RH12 2RG

**The League of Friends of Horsham Hospital**

**Statement of financial activities  
For the Year Ended 31 January 2023**

|                                    | Note | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ | Total<br>funds<br>2022<br>£ |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |      |                                    |                                  |                             |                             |
| Donations and legacies             | 3    | 138,482                            | -                                | 138,482                     | 17,015                      |
| Charitable activities              | 4    | 70,777                             | -                                | 70,777                      | 40,969                      |
| Other trading activities           | 5    | 7,653                              | -                                | 7,653                       | 3,137                       |
| Investments                        | 6    | 3,674                              | -                                | 3,674                       | 1,173                       |
| <b>Total income</b>                |      | <b>220,586</b>                     | <b>-</b>                         | <b>220,586</b>              | <b>62,294</b>               |
| <b>Expenditure on:</b>             |      |                                    |                                  |                             |                             |
| Raising funds                      | 7    | 2,600                              | -                                | 2,600                       | 1,007                       |
| Charitable activities              | 8    | 89,649                             | -                                | 89,649                      | 69,860                      |
| <b>Total expenditure</b>           |      | <b>92,249</b>                      | <b>-</b>                         | <b>92,249</b>               | <b>70,867</b>               |
| <b>Net movement in funds</b>       |      | <b>128,337</b>                     | <b>-</b>                         | <b>128,337</b>              | <b>(8,573)</b>              |
| <b>Reconciliation of funds:</b>    |      |                                    |                                  |                             |                             |
| Total funds brought forward        |      | 583,434                            | 15,819                           | 599,253                     | 607,826                     |
| Net movement in funds              |      | 128,337                            | -                                | 128,337                     | (8,573)                     |
| <b>Total funds carried forward</b> |      | <b>711,771</b>                     | <b>15,819</b>                    | <b>727,590</b>              | <b>599,253</b>              |

The Statement of Financial Activities includes all gains and losses recognised in the year.


The notes on pages 9 to 20 form part of these financial statements.

**The League of Friends of Horsham Hospital**

**Balance Sheet  
As at 31 January 2023**

|  | Note | 2023<br>£             | 2022<br>£             |
|--|------|-----------------------|-----------------------|
| <b>Fixed assets</b>                            |      |                       |                       |
| Tangible assets                                | 12   | -                     | -                     |
| <b>Current assets</b>                          |      |                       |                       |
| Stock  | 13   | 1,920                 | 2,507                 |
| Debtors  | 14   | 6,452                 | 13,317                |
| Cash at bank and in hand                       |      | 748,054               | 609,608               |
|  |      | <u>756,426</u>        | <u>625,432</u>        |
| Creditors: amounts falling due within one year | 15   | (28,836)              | (26,179)              |
| <b>Net current assets</b>                      |      | <u>727,590</u>        | <u>599,253</u>        |
| <b>Net assets</b>                              |      | <u><u>727,590</u></u> | <u><u>599,253</u></u> |
| <b>Charity funds</b>                           |      |                       |                       |
| Restricted funds                               | 16   | 15,819                | 15,819                |
| Unrestricted funds                             | 16   | 711,771               | 583,434               |
| <b>Total funds</b>                             |      | <u><u>727,590</u></u> | <u><u>599,253</u></u> |

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

  
 .....  
**Dr J McMahon**  
 Trustee  
 Date: 07/06/2023

  
 .....  
**Mrs P Whybrow**  
 Trustee

The notes on pages 9 to 20 form part of these financial statements.

## **The League of Friends of Horsham Hospital**

### **Notes to the Financial Statements For the Year Ended 31 January 2023**

#### **1. General information**

The League of Friends of Horsham Hospital is a registered charity, number 269001, and is constituted under a Trust deed.

#### **2. Accounting policies**

##### **2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The League of Friends of Horsham Hospital 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.

No statement of cashflows has been provided as the charity is small under the Charities SORP (FRS 102).

The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £1.

##### **2.2 Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

##### **2.3 Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

##### **2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable activities comprise 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.

Support costs include governance costs. Governance costs comprise of all costs involving the public accountability of the charity and its compliance with regulation and good practice. Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

## **The League of Friends of Horsham Hospital**

### **Notes to the Financial Statements For the Year Ended 31 January 2023**

#### **2. Accounting policies (continued)**

##### **2.5 Tangible fixed assets and depreciation**

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

|                       |                       |
|-----------------------|-----------------------|
| Fixtures and fittings | - 33.3% straight line |
|-----------------------|-----------------------|

##### **2.6 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

##### **2.7 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

##### **2.8 Debtors**

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

##### **2.9 Cash at bank and in hand**

Cash at bank and 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.

##### **2.10 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

## **The League of Friends of Horsham Hospital**

### **Notes to the Financial Statements For the Year Ended 31 January 2023**

#### **2. Accounting policies (continued)**

##### **2.11 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 or at amortised cost using the effective interest method.

##### **2.12 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### **2.13 Taxation**

The charity is eligible for exemption from taxation in respect of its income and gains. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**The League of Friends of Horsham Hospital**

**Notes to the Financial Statements  
For the Year Ended 31 January 2023**

**3. Income from donations and legacies**

|                         | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|-------------------------|--|---------------------------------------|---------------------------------------|
| Donations - General     | 1,856  | 1,856                                 | 885                                   |
| Donations - In memoriam | 679  | 679                                   | 783                                   |
| Subscriptions           | 3,294  | 3,294                                 | 3,771                                 |
| Legacies                | 131,000                                      | 131,000                               | 10,800                                |
| Income tax recoverable  | 1,653  | 1,653                                 | 776                                   |
|                         | <u>138,482</u>                               | <u>138,482</u>                        | <u>17,015</u>                         |
| Total 2022              | <u>17,015</u>                                | <u>17,015</u>                         |                                       |

**4. Income from charitable activities**

|                       | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|-----------------------|--|---------------------------------------|---------------------------------------|
| Tea bar               | 58,711                                       | 58,711                                | 31,849                                |
| Hospital shop         | 8,283  | 8,283                                 | 5,440                                 |
| Book sales            | 1,550  | 1,550                                 | 1,134                                 |
| Vending machine sales | 2,233  | 2,233                                 | 2,546                                 |
|                       | <u>70,777</u>                                | <u>70,777</u>                         | <u>40,969</u>                         |
| Total 2022            | <u>40,969</u>                                | <u>40,969</u>                         |                                       |

**The League of Friends of Horsham Hospital**

**Notes to the Financial Statements  
For the Year Ended 31 January 2023**

**5. Income from other trading activities**

**Income from fundraising events**

|                           | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|---------------------------|--|---------------------------------------|---------------------------------------|
| Collection boxes          | 996  | 996                                   | 1,033                                 |
| Summer fete and fete draw | 6,135  | 6,135                                 | 2,104                                 |
| Other fundraising Income  | 522  | 522                                   | -                                     |
|                           | <u>7,653</u>                                 | <u>7,653</u>                          | <u>3,137</u>                          |
| Total 2022                | <u>3,137</u>                                 | <u>3,137</u>                          |                                       |

**6. Investment Income**

|                     | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|---------------------|--|---------------------------------------|---------------------------------------|
| Interest receivable | 3,674  | 3,674                                 | 1,173                                 |
|                     | <u>1,173</u>                                 | <u>1,173</u>                          |                                       |
| Total 2022          | <u>1,173</u>                                 | <u>1,173</u>                          |                                       |

**7. Expenditure on raising funds**

**Costs of raising voluntary income**

|                           | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|---------------------------|--|---------------------------------------|---------------------------------------|
| Summer fete and fete draw | 2,600  | 2,600                                 | 725                                   |
| Other fundraising         | -  | -                                     | 282                                   |
|                           | <u>2,600</u>                                 | <u>2,600</u>                          | <u>1,007</u>                          |
| Total 2022                | <u>1,007</u>                                 | <u>1,007</u>                          |                                       |

**The League of Friends of Horsham Hospital**

**Notes to the Financial Statements  
For the Year Ended 31 January 2023**

**8. Analysis of expenditure on charitable activities**

|                  | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>2023<br/>£</b> | <b>Total<br/>2022<br/>£</b> |
|------------------|--|-----------------------------|-----------------------------|
| Tea bar          | 40,631                                       | <b>40,631</b>               | 21,778                      |
| Hospital shop    | 9,510  | <b>9,510</b>                | 6,035                       |
| Patients welfare | 12,116                                       | <b>12,116</b>               | 36,532                      |
| Grants           | 27,392                                       | <b>27,392</b>               | 5,515                       |
|                  | <u>89,649</u>                                | <u><b>89,649</b></u>        | <u>69,860</u>               |
| Total 2022       | <u>69,860</u>                                | <u><b>69,860</b></u>        |                             |

**9. Analysis of expenditure by activities**

|                  | <b>Activities<br/>undertaken<br/>directly<br/>2023<br/>£</b> | <b>Support<br/>costs<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|------------------|--|---|---------------------------------------|---------------------------------------|
| Tea bar          | 37,115   | 3,516                                   | <b>40,631</b>                         | 21,778                                |
| Hospital shop    | 8,714  | 796                                     | <b>9,510</b>                          | 6,035                                 |
| Patients welfare | 11,066   | 1,050                                   | <b>12,116</b>                         | 36,532                                |
| Grants           | 25,020   | 2,372                                   | <b>27,392</b>                         | 5,515                                 |
|                  | <u>81,915</u>  | <u>7,734</u>                            | <u><b>89,649</b></u>                  | <u>69,860</u>                         |
| Total 2022       | <u>63,333</u>  | <u>6,527</u>                            | <u><b>69,860</b></u>                  |                                       |

**The League of Friends of Horsham Hospital**

**Notes to the Financial Statements  
For the Year Ended 31 January 2023**

**9. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

|  | Tea Bar<br>2023<br>£ | Hospital<br>Shop<br>2023<br>£ | Patients<br>Welfare<br>2023<br>£ | Grants<br>2023<br>£ | Total<br>funds<br>2023<br>£ | Total<br>funds<br>2022<br>£ |
|--|----------------------|-------------------------------|----------------------------------|---------------------|-----------------------------|-----------------------------|
| Grants to St Barnabas                  | -                    | -                             | -                                | -                   | -                           | 5,000                       |
| Grants to Phoenix Club                 | -                    | -                             | -                                | 25,020              | 25,020                      | -                           |
| Maintenance - fish and vending machine | -                    | -                             | 526                              | -                   | 526                         | 480                         |
| Flowers                                | -                    | -                             | 1,735                            | -                   | 1,735                       | 1,380                       |
| Wards at Christmas                     | -                    | -                             | 400                              | -                   | 400                         | 375                         |
| Donated items                          | -                    | -                             | 8,405                            | -                   | 8,405                       | 30,884                      |
| Purchases                              | 36,529               | 8,714                         | -                                | -                   | 45,243                      | 25,017                      |
| Stock Movement                         | 586                  | -                             | -                                | -                   | 586                         | 197                         |
|  | <u>37,115</u>        | <u>8,714</u>                  | <u>11,066</u>                    | <u>25,020</u>       | <u>81,915</u>               | <u>63,333</u>               |
| <b>Total 2022</b>                      | <u>19,743</u>        | <u>5,471</u>                  | <u>33,119</u>                    | <u>5,000</u>        | <u>63,333</u>               |                             |

**The League of Friends of Horsham Hospital**

**Notes to the Financial Statements  
For the Year Ended 31 January 2023**

**9. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

|                                    | Tea Bar<br>2023<br>£ | Hospital<br>Shop<br>2023<br>£ | Patients<br>Welfare<br>2023<br>£ | Grants<br>2023<br>£ | Total<br>funds<br>2023<br>£ | Total<br>funds<br>2022<br>£ |
|------------------------------------|----------------------|-------------------------------|----------------------------------|---------------------|-----------------------------|-----------------------------|
| Insurance and membership of attend | 541                  | 123                           | 161                              | 365                 | 1,190                       | 1,078                       |
| Trustees' expenses                 | 689                  | 156                           | 206                              | 465                 | 1,516                       | 1,715                       |
| Bank service charge                | 324                  | 73                            | 97                               | 219                 | 713                         | 530                         |
| Independent examination            | 1,575                | 357                           | 470                              | 1,062               | 3,464                       | 2,880                       |
| Other expenses                     | 371                  | 83                            | 111                              | 250                 | 815                         | 289                         |
| Governance costs                   | 16                   | 4                             | 5                                | 11                  | 36                          | 35                          |
|                                    | <u>3,516</u>         | <u>796</u>                    | <u>1,050</u>                     | <u>2,372</u>        | <u>7,734</u>                | <u>6,527</u>                |
| Total 2022                         | <u>2,035</u>         | <u>564</u>                    | <u>3,413</u>                     | <u>515</u>          | <u>6,527</u>                |                             |

Support costs have been allocated between charitable activities on the basis of the proportion of direct costs.

**10. Independent examiner's remuneration**

The independent examiner's remuneration amounts to an independent examiner fee of £3,230 (2022 - £2,880), and other accountancy services of £233 (2022 - £nil).

**11. Trustees' remuneration and expenses**

During the year, the charity had no employees.

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 January 2023, expenses totalling £245 were reimbursed or paid directly to 1 Trustee (2022 - £535 to 2 Trustees).

**The League of Friends of Horsham Hospital**

**Notes to the Financial Statements  
For the Year Ended 31 January 2023**

**12. Tangible fixed assets**

|                       | <b>Fixtures and fittings<br/>£</b> |
|-----------------------|------------------------------------|
| At 1 February 2022    | 4,107                              |
| Disposals             | <u>(4,107)</u>                     |
| At 31 January 2023    | <u>-</u>                           |
| At 1 February 2022    | 4,107                              |
| On disposals          | <u>(4,107)</u>                     |
| At 31 January 2023    | <u>-</u>                           |
| <b>Net book value</b> |                                    |
| At 31 January 2023    | <u>-</u>                           |
| At 31 January 2022    | <u>-</u>                           |

**13. Stocks**

|                                     | <b>2023<br/>£</b> | <b>2022<br/>£</b> |
|-------------------------------------|-------------------|-------------------|
| Finished goods and goods for resale | <u>1,920</u>      | <u>2,507</u>      |

**14. Debtors**

|                                | <b>2023<br/>£</b> | <b>2022<br/>£</b> |
|--------------------------------|-------------------|-------------------|
| <b>Due within one year</b>     |                   |                   |
| Trade debtors                  | 3,977             | 2,064             |
| Prepayments and accrued income | <u>2,475</u>      | <u>11,253</u>     |
|                                | <u>6,452</u>      | <u>13,317</u>     |

**The League of Friends of Horsham Hospital**

**Notes to the Financial Statements  
For the Year Ended 31 January 2023**

**15. Creditors: Amounts falling due within one year**

|                              | 2023<br>£     | 2022<br>£     |
|------------------------------|---------------|---------------|
| Trade creditors              | 2,377         | -             |
| Accruals and deferred income | 26,459        | 26,179        |
|                              | <u>28,836</u> | <u>26,179</u> |

**16. Statement of funds**

**Statement of funds - current year**

|   | Balance at 1<br>February<br>2022 | Income         | Expenditure     | Balance at<br>31 January<br>2023 |
|---|----------------------------------|----------------|-----------------|----------------------------------|
| <b>Unrestricted funds</b>                         |                                  |                |                 |                                  |
| General Funds                                     | 583,434                          | 220,586        | (92,249)        | 711,771                          |
|   | <u>583,434</u>                   | <u>220,586</u> | <u>(92,249)</u> | <u>711,771</u>                   |
| <b>Restricted funds</b>                           |                                  |                |                 |                                  |
| Horizon Ward                                      | 509                              | -              | -               | 509                              |
| Iris Ward   | 300                              | -              | -               | 300                              |
| Community Nursing                                 | 2,500                            | -              | -               | 2,500                            |
| Chronic Obstructive Pulmonary Disease<br>("COPD") | 400                              | -              | -               | 400                              |
| Eye Clinic  | 1,410                            | -              | -               | 1,410                            |
| Chapel fund                                       | 10,700                           | -              | -               | 10,700                           |
|   | <u>15,819</u>                    | <u>-</u>       | <u>-</u>        | <u>15,819</u>                    |
| <b>Total of funds</b>                             | <u>599,253</u>                   | <u>220,586</u> | <u>(92,249)</u> | <u>727,590</u>                   |

The restricted funds are held to be spent on the purchase of equipment and other suitable items for the wards and clinics.

The restricted funds held for the eye clinic are for the purchase of a Slit Lamp at Horsham Hospital's Eye Clinic.

The restricted funds held for the Chapel fund are held on behalf of the Chapel Committee.

**The League of Friends of Horsham Hospital**

**Notes to the Financial Statements  
For the Year Ended 31 January 2023**

**16. Statement of funds (continued)**

**Statement of funds - prior year**

|   | Balance at<br>1 February<br>2021 | Income               | Expenditure            | Balance at<br>31 January<br>2022 |
|---|----------------------------------|----------------------|------------------------|----------------------------------|
| <b>Unrestricted funds</b>                         |                                  |                      |                        |                                  |
| General Funds                                     | 592,007                          | 62,294               | (70,867)               | 583,434                          |
| <b>Restricted funds</b>                           |                                  |                      |                        |                                  |
| Horizon Ward                                      | 509                              | -                    | -                      | 509                              |
| Iris Ward   | 300                              | -                    | -                      | 300                              |
| Community Nursing                                 | 2,500                            | -                    | -                      | 2,500                            |
| Chronic Obstructive Pulmonary Disease<br>("COPD") | 400                              | -                    | -                      | 400                              |
| Eye Clinic  | 1,410                            | -                    | -                      | 1,410                            |
| Chapel fund                                       | 10,700                           | -                    | -                      | 10,700                           |
|   | <u>15,819</u>                    | <u>-</u>             | <u>-</u>               | <u>15,819</u>                    |
| <b>Total of funds</b>                             | <u><u>607,826</u></u>            | <u><u>62,294</u></u> | <u><u>(70,867)</u></u> | <u><u>599,253</u></u>            |

**The League of Friends of Horsham Hospital**

**Notes to the Financial Statements  
For the Year Ended 31 January 2023**

**17. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

|                               | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Restricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> |
|-------------------------------|--|--|---------------------------------------|
| Current assets                | 740,607                                      | 15,819                                     | <b>756,426</b>                        |
| Creditors due within one year | (28,836)                                     | -  | <b>(28,836)</b>                       |
| <b>Total</b>                  | <b>711,771</b>                               | <b>15,819</b>                              | <b>727,590</b>                        |

**Analysis of net assets between funds - prior year**

|                               | <b>Unrestricted<br/>funds<br/>2022<br/>£</b> | <b>Restricted<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|-------------------------------|--|--|---------------------------------------|
| Current assets                | 609,613                                      | 15,819                                     | 625,432                               |
| Creditors due within one year | (26,179)                                     | -  | (26,179)                              |
| <b>Total</b>                  | <b>583,434</b>                               | <b>15,819</b>                              | <b>599,253</b>                        |

**18. Financial commitments**

At 31 January 2023, the charity had approved funding for projects, and has financial commitments within one year, of £146,949 (2022 - £63,661).

**19. Related party transactions**

There have been no related party transactions in the year other than the expenses which were reimbursed to the Trustees as described in note 11.

**20. Controlling party**

The charity is controlled by the Trustees.

**THE LEAGUE OF FRIENDS OF HORSHAM HOSPITAL**

England & Wales - Charity number 269001

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# Accounts

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**Charity number: 269001**

**The League of Friends of Horsham Hospital**

**Unaudited**

**Trustees' Report and Financial Statements**

**For the Year Ended 31 January 2022**

# **The League of Friends of Horsham Hospital**

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## **The League of Friends of Horsham Hospital**

### **Reference and Administrative Details of the Charity, its Trustees and Advisers For the Year Ended 31 January 2022**

|                                  |  |
|----------------------------------|--|
| <b>Trustees</b>                  | Dr J McMahon<br>Mrs D Fincham<br>Mrs P Whybrow<br>Mrs M A Francis<br>Mrs L I Bold<br>Mr B Thompson<br>Mr A Marrable<br>Mr P A Beaney<br>Mrs V J Winterflood        |
| <b>Charity registered number</b> | 269001   |
| <b>Principal office</b>          | Horsham Hospital<br>Hurst Road<br>Horsham<br>West Sussex<br>RH12 2DR   |
| <b>Independent examiner</b>      | G Hunt FCA<br>Chartered Accountant<br>Kreston Reeves LLP<br>Springfield House<br>Springfield Road<br>Horsham<br>West Sussex<br>RH12 2RG                            |
| <b>Bankers</b>                   | Lloyds TSB Plc, West Street, Horsham, West Sussex, RH12 1PA<br><br>National Westminster Bank<br><br>Cambridge and Counties Bank<br><br>Nationwide Building Society |

## **The League of Friends of Horsham Hospital**

### **Trustees' Report For the Year Ended 31 January 2022**

The Trustees present their annual report together with the financial statements of the charity for the period 1 February 2021 to 31 January 2022. These have been prepared in accordance with statutory requirements and Statement of Recommended Practice, "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second addition October 2019)" effective January 2019.

#### **Objectives and activities**

##### **a. Policies and objectives**

The Charity's objective is to relieve patients and former patients of Horsham Hospital and others in the community who are sick, disabled or infirm and generally to support the work of the said hospital. The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

The Charity invites applications for funding of projects from the doctors and departmental heads at Horsham Hospital which are centrally coordinated and presented to the following Trustees' meeting for consideration. All applications for funds are firstly reviewed by the appropriate authorities to ensure that applications are in line with overall hospital policies.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

##### **b. Grant-making policies**

The Charity makes grants to Horsham Hospital for the benefit of patient and staff wellbeing and care.

When sufficient funds are available, the charity is permitted to make grants and donations to other organisations to enhance the care and wellbeing of individuals in the Horsham area. Due to the limited availability of funds, general applications for grants are not invited.

All grants are approved by the Trustees board from a shortlist of organisations identified as meeting the necessary criteria.

#### **Achievements and performance**

##### **a. Review of activities**

For a second year activities have been restricted due to the Covid-19 pandemic. The tea-bar was reopened in April for takeaway service only, and to date we have still not been allowed to have any tables and chairs in the space between the tea-bar and shop. The shop opened shortly after the tea bar opening. Once again the Christmas tree festival and coffee morning was cancelled.

The Trustees continued to meet every 2 months, initially on Zoom but reverted to Face-to Face meetings from November although still not at the hospital. Several funding requests for equipment were supported benefiting the MSK department, ENT outpatients, Hilltop paediatric unit and Wheelchair services. A request for additional lockers for staff was also approved. Funding support was sent to Chestnut Tree House, the children's hospice, but the Carer's project with St Catherine's Hospice remained on hold due to the Covid regulations.

## The League of Friends of Horsham Hospital

### Trustees' Report (continued) For the Year Ended 31 January 2022

#### Achievements and performance (continued)

The AGM was once again held on zoom which we recognise is not the best way to deal with such matters. We continue to see a decline in membership due in the main to the age-profile of the members of the League. With help from Horsham Volunteers Bureau we have been successful in attracting a new trustee and there is the possibility of a second one. The new trustee will be formally appointed at the AGM on 8 June 2022.

Positive comments received during the year include

*Just wanted to let you know that our lockers that you funded have arrived. Thank you very much! The team really appreciate it.* Team leader MSK service at Horsham Hospital

*Thank you so much, we appreciate your support so much in these challenging times.* Community fundraiser Chestnut Tree House Children; Hospice.

#### Financial review

##### a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

##### b. Results for the year

2021/2022 was a year of recovery. We were able to open the tea bar and shop early in the year but with only a small footfall of visitors to the hospital the income was much reduced on previous years. However, as the year progressed things improved and we finished the year with a total income of £62,294 compared with £34,119 in the previous year. While a good improvement this was still far below the figure which was averagely received in the previous years when approximately £150,000 could be anticipated. Hopefully as 2022 continues things will continue to return to normality. As expected, the opportunity for fundraising other than the shop and tea bar was negligible and amounted to £3,137 (2021 - £4,033). Income from investments stood at £1,173 (2021 - £5,572). Altogether a difficult year.

In line with the improving income the costs were still low but rising. In the year there was total expenditure of £70,867 compared with £204,086 last year. This was partly due to the fact that there was only £69,860 able to be spent on charitable activities during the year as opposed to £202,525 the previous year. We anticipate this improving in the coming year.

The St Catherine's project continued on hold throughout the year but we expect it to continue shortly.

The net result of the year meant funds reduced by £8,573 leaving a net value of £599,253. During 2022 it is proposed that the Board will be considering other avenues of expenditure to support the welfare of residents served by Horsham hospital.

##### c. Reserves Policy

It is the policy of the Trustees to hold funds to support twelve months' unrestricted expenditure. This provides sufficient funds to cover management, administration and governance costs. As at 31 January 2022 restricted funds of £15,819 and unrestricted funds of £583,434 were held.

## **The League of Friends of Horsham Hospital**

### **Trustees' Report (continued) For the Year Ended 31 January 2022**

#### **Structure, governance and management**

##### **a. Constitution**

The Charity was established by a charitable trust deed dated 27 February 1959 (with amendments on 4 May 1960, 2 May 1963, 22 May 1972, 21 May 1973, 24 May 1982 and 5 June 2013).

The Trustees who served during the year were:

Dr J McMahon  
Mrs V Winterflood  
Mr P A Beaney  
Mr B Thompson  
Mrs M Francis  
Mrs L Bold  
Mr A Marrable  
Mrs P Whybrow  
Mr G Pearce (Resigned 10 March 2021 )  
Mrs D Fincham

##### **b. Methods of appointment or election of Trustees**

New Trustees are recruited primarily by networking from existing Trustees. New Trustees are encouraged to attend a course on duties and responsibilities of trustees. The Committee of trustees consists of not less than nine or not more than twelve persons. No person shall be a member of the committee who is not a member of the League of Friends of Horsham Hospital. At the Annual General Meeting each year one third (or nearest to one third) of the committee shall retire from office and these members are eligible for re-election for a maximum of three consecutive terms. The Trustees must meet at least four times per year. The Trustees have set in motion an examination of the major strategic, business and operational risks which the charity faces and confirm that they establish and monitor systems to enable regular reviews to ensure that necessary steps are taken to lessen the risks identified.

##### **Public benefit**

All our charitable activities are according to guidance from the Charity Commission and are aimed to provide public benefit through provision of facilities, medical equipment and maintenance of gardens at Horsham Hospital.

**The League of Friends of Horsham Hospital**

**Trustees' Report (continued)  
For the Year Ended 31 January 2022**

**Statement of Trustees' responsibilities**


The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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 order of the members of the board of Trustees and signed on their behalf by:

  
.....  
**Dr J McMahon**  
(Trustee)

Date: 8/6/22

## **The League of Friends of Horsham Hospital**

### **Independent Examiner's Report For the Year Ended 31 January 2022**

#### **Independent Examiner's Report to the Trustees of The League of Friends of Horsham Hospital (‘the charity’)**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 January 2022.

#### **Responsibilities and Basis of Report**

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

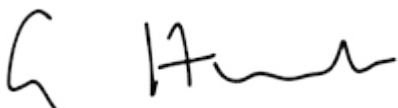
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent Examiner's Statement**

I have completed my examination. I confirm that no 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 2011 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.



Signed:

Dated: 14 June 2022

**G Hunt FCA**  
Kreston Reeves LLP  
Chartered Accountants  
Springfield House  
Springfield Road  
Horsham  
West Sussex  
RH12 2RG

The League of Friends of Horsham Hospital

**Statement of financial activities**  
**For the Year Ended 31 January 2022**

|  | Note | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|--|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                                  |      |                                    |                                  |                             |                             |
| Donations and legacies                               | 3    | 17,015                             | -                                | 17,015                      | 7,613                       |
| Charitable activities                                | 4    | 40,969                             | -                                | 40,969                      | 16,901                      |
| Other trading activities                             | 5    | 3,137                              | -                                | 3,137                       | 4,033                       |
| Investments  | 6    | 1,173                              | -                                | 1,173                       | 5,572                       |
| <b>Total income</b>                                  |      | <b>62,294</b>                      | <b>-</b>                         | <b>62,294</b>               | <b>34,119</b>               |
| <b>Expenditure on:</b>                               |      |                                    |                                  |                             |                             |
| Raising funds  | 7    | 1,007                              | -                                | 1,007                       | 1,561                       |
| Charitable activities                                | 8    | 69,860                             | -                                | 69,860                      | 202,525                     |
| <b>Total expenditure</b>                             |      | <b>70,867</b>                      | <b>-</b>                         | <b>70,867</b>               | <b>204,086</b>              |
| <b>Net expenditure and net movement<br/>in funds</b> |      | <b>(8,573)</b>                     | <b>-</b>                         | <b>(8,573)</b>              | <b>(169,967)</b>            |
| <b>Reconciliation of funds:</b>                      |      |                                    |                                  |                             |                             |
| Total funds brought forward                          |      | 592,007                            | 15,819                           | 607,826                     | 777,793                     |
| Net movement in funds                                |      | (8,573)                            | -                                | (8,573)                     | (169,967)                   |
| <b>Total funds carried forward</b>                   |      | <b>583,434</b>                     | <b>15,819</b>                    | <b>599,253</b>              | <b>607,826</b>              |

The Statement of Financial Activities includes all gains and losses recognised in the year.


The notes on pages 9 to 20 form part of these financial statements.

The League of Friends of Horsham Hospital

**Balance Sheet**  
**As at 31 January 2022**


|  | Note | 2022<br>£             | 2021<br>£             |
|--|------|-----------------------|-----------------------|
| <b>Fixed assets</b>                            |      |                       |                       |
| Tangible assets                                | 12   | -                     | -                     |
| <b>Current assets</b>                          |      |                       |                       |
| Stock  | 13   | 2,507                 | 2,704                 |
| Debtors  | 14   | 13,317                | 4,160                 |
| Cash at bank and in hand                       |      | 609,608               | 627,164               |
|  |      | <u>625,432</u>        | <u>634,028</u>        |
| Creditors: amounts falling due within one year | 15   | (26,179)              | (26,202)              |
| <b>Net current assets</b>                      |      | <u>599,253</u>        | <u>607,826</u>        |
| <b>Net assets</b>                              |      | <u><u>599,253</u></u> | <u><u>607,826</u></u> |
| <b>Charity funds</b>                           |      |                       |                       |
| Restricted funds                               | 16   | 15,819                | 15,819                |
| Unrestricted funds                             | 16   | 583,434               | 592,007               |
| <b>Total funds</b>                             |      | <u><u>599,253</u></u> | <u><u>607,826</u></u> |

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

  
.....  
**Dr J McMahon**  
Trustee

Date:

8/6/22

  
.....  
**Mrs P Whybrow**  
Trustee

The notes on pages 9 to 20 form part of these financial statements.

## The League of Friends of Horsham Hospital

### Notes to the Financial Statements For the Year Ended 31 January 2022

#### 1. General information

The League of Friends of Horsham Hospital is a registered charity, number 269001, and is constituted under a Trust deed.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The League of Friends of Horsham Hospital 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.

No statement of cashflows has been provided as the charity is small under the Charities SORP (FRS 102).

The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £1.

##### 2.2 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

##### 2.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

##### 2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable activities comprise 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.

Support costs include governance costs. Governance costs comprise of all costs involving the public accountability of the charity and its compliance with regulation and good practice. Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

**Notes to the Financial Statements  
For the Year Ended 31 January 2022**

**2. Accounting policies (continued)**

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

|                       |                       |
|-----------------------|-----------------------|
| Fixtures and fittings | - 33.3% straight line |
|-----------------------|-----------------------|

**2.6 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.7 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

**2.8 Debtors**

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

**2.9 Cash at bank and in hand**

Cash at bank and 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.

**2.10 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

**Notes to the Financial Statements  
For the Year Ended 31 January 2022**

**2. Accounting policies (continued)**

**2.11 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 or at amortised cost using the effective interest method.

**2.12 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**2.13 Taxation**

The charity is eligible for exemption from taxation in respect of its income and gains. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

## The League of Friends of Horsham Hospital

### Notes to the Financial Statements For the Year Ended 31 January 2022

#### 3. Income from donations and legacies

|                         | <b>Unrestricted<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> | Total<br>funds<br>2021<br>£ |
|-------------------------|--|---------------------------------------|-----------------------------|
| Donations - General     | 885  | <b>885</b>                            | 550                         |
| Donations - In memoriam | 783  | <b>783</b>                            | 1,134                       |
| Subscriptions           | 3,771  | <b>3,771</b>                          | 3,284                       |
| Legacies                | 10,800                                       | <b>10,800</b>                         | 1,000                       |
| Income tax recoverable  | 776  | <b>776</b>                            | 1,645                       |
|                         | <u>17,015</u>                                | <u><b>17,015</b></u>                  | <u>7,613</u>                |
| Total 2021              | <u>7,613</u>                                 | <u>7,613</u>                          |                             |

#### 4. Income from charitable activities

|                       | <b>Unrestricted<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> | Total<br>funds<br>2021<br>£ |
|-----------------------|--|---------------------------------------|-----------------------------|
| Tea bar               | 31,849                                       | <b>31,849</b>                         | 9,645                       |
| Hospital shop         | 5,440  | <b>5,440</b>                          | 2,006                       |
| Book sales            | 1,134  | <b>1,134</b>                          | 754                         |
| Vending machine sales | 2,546  | <b>2,546</b>                          | 4,496                       |
|                       | <u>40,969</u>                                | <u><b>40,969</b></u>                  | <u>16,901</u>               |
| Total 2021            | <u>16,901</u>                                | <u>16,901</u>                         |                             |

The League of Friends of Horsham Hospital

Notes to the Financial Statements  
For the Year Ended 31 January 2022

5. Income from other trading activities

Income from fundraising events

|                           | <b>Unrestricted<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> | Total<br>funds<br>2021<br>£ |
|---------------------------|--|---------------------------------------|-----------------------------|
| Collection boxes          | 1,033  | <b>1,033</b>                          | 333                         |
| Summer fete and fete draw | 2,104  | <b>2,104</b>                          | 1,819                       |
| Private members' draw     | -  | -                                     | 196                         |
| Other fundraising income  | -  | -                                     | 1,685                       |
|                           | <u>3,137</u>                                 | <u><b>3,137</b></u>                   | <u>4,033</u>                |
| Total 2021                | <u>4,033</u>                                 | <u>4,033</u>                          |                             |

6. Investment income

|                     | <b>Unrestricted<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> | Total<br>funds<br>2021<br>£ |
|---------------------|--|---------------------------------------|-----------------------------|
| Interest receivable | 1,173  | <b>1,173</b>                          | 5,572                       |
|                     | <u>1,173</u>                                 | <u><b>1,173</b></u>                   | <u>5,572</u>                |
| Total 2021          | <u>5,572</u>                                 | <u>5,572</u>                          |                             |

7. Expenditure on raising funds

Costs of raising voluntary income

|                           | <b>Unrestricted<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> | Total<br>funds<br>2021<br>£ |
|---------------------------|--|---------------------------------------|-----------------------------|
| Summer fete and fete draw | 725  | <b>725</b>                            | 735                         |
| Private members' draw     | -  | -                                     | 826                         |
| Other fundraising         | 282  | <b>282</b>                            | -                           |
|                           | <u>1,007</u>                                 | <u><b>1,007</b></u>                   | <u>1,561</u>                |
| Total 2021                | <u>1,561</u>                                 | <u>1,561</u>                          |                             |

## The League of Friends of Horsham Hospital

### Notes to the Financial Statements For the Year Ended 31 January 2022

#### 8. Analysis of expenditure on charitable activities

|                  | <b>Unrestricted<br/>funds<br/>2022<br/>£</b> | <b>Restricted<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2021<br/>£</b> |
|------------------|--|--|---------------------------------------|---------------------------------------|
| Tea bar          | 21,778                                       | -  | <b>21,778</b>                         | 12,130                                |
| Hospital shop    | 6,035  | -  | <b>6,035</b>                          | 6,299                                 |
| Patients welfare | 36,532                                       | -  | <b>36,532</b>                         | 26,131                                |
| Grants           | 5,515  | -  | <b>5,515</b>                          | 157,965                               |
|                  | <u>69,860</u>                                | <u>-</u>                                   | <u><b>69,860</b></u>                  | <u>202,525</u>                        |
| Total 2021       | <u>186,673</u>                               | <u>15,852</u>                              | <u>202,525</u>                        |                                       |

#### 9. Analysis of expenditure by activities

|                  | <b>Activities<br/>undertaken<br/>directly<br/>2022<br/>£</b> | <b>Support<br/>costs<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2021<br/>£</b> |
|------------------|--|---|---------------------------------------|---------------------------------------|
| Tea bar          | 19,743   | 2,035                                   | <b>21,778</b>                         | 12,130                                |
| Hospital shop    | 5,471  | 564                                     | <b>6,035</b>                          | 6,299                                 |
| Patients welfare | 33,119   | 3,413                                   | <b>36,532</b>                         | 26,131                                |
| Grants           | 5,000  | 515                                     | <b>5,515</b>                          | 157,965                               |
|                  | <u>63,333</u>  | <u>6,527</u>                            | <u><b>69,860</b></u>                  | <u>202,525</u>                        |
| Total 2021       | <u>196,980</u>   | <u>5,545</u>                            | <u>202,525</u>                        |                                       |

## The League of Friends of Horsham Hospital

### Notes to the Financial Statements For the Year Ended 31 January 2022

#### 9. Analysis of expenditure by activities (continued)

##### Analysis of direct costs

|   | Tea Bar<br>2022<br>£ | Hospital<br>Shop<br>2022<br>£ | Patients<br>Welfare<br>2022<br>£ | Grants<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|---|----------------------|-------------------------------|----------------------------------|---------------------|-----------------------------|-----------------------------|
| Grants to Age UK                                | -                    | -                             | -                                | -                   | -                           | 20,000                      |
| Grants to<br>Phoenix Stroke<br>Club             | -                    | -                             | -                                | -                   | -                           | 90,000                      |
| Grants to St.<br>Catherines's<br>Hospice        | -                    | -                             | -                                | -                   | -                           | 33,640                      |
| Grants to<br>Horsham<br>Matters                 | -                    | -                             | -                                | -                   | -                           | 10,000                      |
| Grants to St<br>Barnabas                        | -                    | -                             | -                                | 5,000               | 5,000                       | -                           |
| Newspapers                                      | -                    | -                             | -                                | -                   | -                           | 117                         |
| Maintenance -<br>fish and<br>vending<br>machine | -                    | -                             | 480                              | -                   | 480                         | 585                         |
| Flowers   | -                    | -                             | 1,380                            | -                   | 1,380                       | 1,999                       |
| Wards at<br>christmas                           | -                    | -                             | 375                              | -                   | 375                         | 600                         |
| Restricted funds<br>(note 16)                   | -                    | -                             | -                                | -                   | -                           | 15,852                      |
| Donated items                                   | -                    | -                             | 30,884                           | -                   | 30,884                      | 6,126                       |
| Purchases                                       | 19,546               | 5,471                         | -                                | -                   | 25,017                      | 15,594                      |
| Stock movement                                  | 197                  | -                             | -                                | -                   | 197                         | 2,467                       |
|   | <u>19,743</u>        | <u>5,471</u>                  | <u>33,119</u>                    | <u>5,000</u>        | <u>63,333</u>               | <u>196,980</u>              |
| Total 2021                                      | <u>11,797</u>        | <u>6,127</u>                  | <u>25,416</u>                    | <u>153,640</u>      | <u>196,980</u>              |                             |

## The League of Friends of Horsham Hospital

### Notes to the Financial Statements For the Year Ended 31 January 2022

#### 9. Analysis of expenditure by activities (continued)

##### Analysis of support costs

|                                    | Tea Bar<br>2022<br>£ | Hospital<br>Shop<br>2022<br>£ | Patients<br>Welfare<br>2022<br>£ | Grants<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|------------------------------------|----------------------|-------------------------------|----------------------------------|---------------------|-----------------------------|-----------------------------|
| Insurance and membership of attend | 336                  | 93                            | 564                              | 85                  | <b>1,078</b>                | 1,078                       |
| Trustees' expenses                 | 535                  | 148                           | 897                              | 135                 | <b>1,715</b>                | 1,118                       |
| Bank service charge                | 165                  | 46                            | 277                              | 42                  | <b>530</b>                  | 494                         |
| Independent examination            | 898                  | 249                           | 1,506                            | 227                 | <b>2,880</b>                | 2,760                       |
| Other expenses                     | 90                   | 25                            | 151                              | 23                  | <b>289</b>                  | 61                          |
| Governance costs                   | 11                   | 3                             | 18                               | 3                   | <b>35</b>                   | 34                          |
|                                    | <u>2,035</u>         | <u>564</u>                    | <u>3,413</u>                     | <u>515</u>          | <u><b>6,527</b></u>         | <u>5,545</u>                |
| Total 2021                         | <u>333</u>           | <u>172</u>                    | <u>715</u>                       | <u>4,325</u>        | <u>5,545</u>                |                             |

#### 10. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,880 (2021 - £2,520).

#### 11. Trustees' remuneration and expenses

During the year, the charity had no employees.

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 January 2022, expenses totalling £535 were reimbursed or paid directly to 2 Trustees (2021 - £1,118 to 3 Trustees).

The League of Friends of Horsham Hospital

Notes to the Financial Statements  
For the Year Ended 31 January 2022

12. Tangible fixed assets

|                          | Fixtures and fittings<br>£ |
|--------------------------|----------------------------|
| <b>Cost or valuation</b> |                            |
| At 1 February 2021       | 4,107                      |
| At 31 January 2022       | <u>4,107</u>               |
| <b>Depreciation</b>      |                            |
| At 1 February 2021       | 4,107                      |
| At 31 January 2022       | <u>4,107</u>               |
| <b>Net book value</b>    |                            |
| At 31 January 2022       | <u>-</u>                   |
| At 31 January 2021       | <u>-</u>                   |

13. Stocks

|                                     | 2022<br>£    | 2021<br>£    |
|-------------------------------------|--------------|--------------|
| Finished goods and goods for resale | <u>2,507</u> | <u>2,704</u> |

14. Debtors

|                                | 2022<br>£     | 2021<br>£    |
|--------------------------------|---------------|--------------|
| <b>Due within one year</b>     |               |              |
| Trade debtors                  | 2,064         | -            |
| Prepayments and accrued income | 11,253        | 4,160        |
|                                | <u>13,317</u> | <u>4,160</u> |

15. Creditors: Amounts falling due within one year

|                              | 2022<br>£     | 2021<br>£     |
|------------------------------|---------------|---------------|
| Accruals and deferred income | <u>26,179</u> | <u>26,202</u> |

The League of Friends of Horsham Hospital

Notes to the Financial Statements  
For the Year Ended 31 January 2022

16. Statement of funds

Statement of funds - current year

|   | Balance at 1<br>February<br>2021 | Income               | Expenditure            | Balance at<br>31 January<br>2022 |
|---|----------------------------------|----------------------|------------------------|----------------------------------|
| <b>Unrestricted funds</b>                         |                                  |                      |                        |                                  |
| General Funds                                     | 592,007                          | 62,294               | (70,867)               | 583,434                          |
| <b>Restricted funds</b>                           |                                  |                      |                        |                                  |
| Horizon Ward                                      | 509                              | -                    | -                      | 509                              |
| Iris Ward   | 300                              | -                    | -                      | 300                              |
| Community Nursing                                 | 2,500                            | -                    | -                      | 2,500                            |
| Chronic Obstructive Pulmonary Disease<br>("COPD") | 400                              | -                    | -                      | 400                              |
| Eye Clinic  | 1,410                            | -                    | -                      | 1,410                            |
| Chapel fund                                       | 10,700                           | -                    | -                      | 10,700                           |
|   | <u>15,819</u>                    | <u>-</u>             | <u>-</u>               | <u>15,819</u>                    |
| <b>Total of funds</b>                             | <u><u>607,826</u></u>            | <u><u>62,294</u></u> | <u><u>(70,867)</u></u> | <u><u>599,253</u></u>            |

The restricted funds are held to be spent on the purchase of equipment and other suitable items for the wards and clinics.

The restricted funds held for the eye clinic are for the purchase of a Slit Lamp at Horsham Hospitals Eye Clinic.

The restricted funds held for the Chapel fund are held on behalf of the Chapel Committee.

The League of Friends of Horsham Hospital

Notes to the Financial Statements  
For the Year Ended 31 January 2022

16. Statement of funds (continued)

Statement of funds - prior year

|   | Balance at<br>1 February<br>2020 | Income        | Expenditure      | Balance at<br>31 January<br>2021 |
|---|----------------------------------|---------------|------------------|----------------------------------|
| <b>Unrestricted funds</b>                         |                                  |               |                  |                                  |
| General Funds                                     | 746,122                          | 34,119        | (188,234)        | 592,007                          |
| <b>Restricted funds</b>                           |                                  |               |                  |                                  |
| Horizon Ward                                      | 6,670                            | -             | (6,161)          | 509                              |
| Iris Ward   | 300                              | -             | -                | 300                              |
| Willow Ward                                       | 250                              | -             | (250)            | -                                |
| Community Nursing                                 | 2,500                            | -             | -                | 2,500                            |
| Chronic Obstructive Pulmonary Disease<br>("COPD") | 600                              | -             | (200)            | 400                              |
| Eye Clinic  | 10,000                           | -             | (8,590)          | 1,410                            |
| Chapel fund                                       | 10,700                           | -             | -                | 10,700                           |
| Other   | 651                              | -             | (651)            | -                                |
|   | 31,671                           | -             | (15,852)         | 15,819                           |
| <b>Total of funds</b>                             | <b>777,793</b>                   | <b>34,119</b> | <b>(204,086)</b> | <b>607,826</b>                   |

## The League of Friends of Horsham Hospital

### Notes to the Financial Statements For the Year Ended 31 January 2022

#### 17. Analysis of net assets between funds

##### Analysis of net assets between funds - current year

|                               | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Current assets                | 609,613                            | 15,819                           | <b>625,432</b>              |
| Creditors due within one year | (26,179)                           | -                                | <b>(26,179)</b>             |
| <b>Total</b>                  | <b>583,434</b>                     | <b>15,819</b>                    | <b>599,253</b>              |

##### Analysis of net assets between funds - prior year

|                               | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Current assets                | 618,209                            | 15,819                           | 634,028                     |
| Creditors due within one year | (26,202)                           | -                                | (26,202)                    |
| <b>Total</b>                  | <b>592,007</b>                     | <b>15,819</b>                    | <b>607,826</b>              |

#### 18. Financial commitments

At 31 January 2022, the charity had approved funding for projects, and has financial commitments within one year, of £63,661 (2021 - £75,497).

#### 19. Related party transactions

There have been no related party transactions in the year other than the expenses which were reimbursed to the Trustees as described in note 11.

#### 20. Controlling party

The charity is controlled by the Trustees.

**THE LEAGUE OF FRIENDS OF HORSHAM HOSPITAL**

England & Wales - Charity number 269001

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# Accounts

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**Charity number: 269001**

**The League of Friends of Horsham Hospital**

**Unaudited**

**Trustees' Report and Financial Statements**

**For the year ended 31 January 2021**

## **The League of Friends of Horsham Hospital**

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**The League of Friends of Horsham Hospital**

**Reference and Administrative Details of the Charity, its Trustees and Advisers  
For the year ended 31 January 2021**

**Trustees**

Mr P A Beaney  
Mrs M Francis  
Mrs L I Bold  
Mrs P Whybrow  
Mrs V J Winterflood  
Mr B Thompson  
Dr J McMahon  
Mr A Marrable  
Mr G Pearce  
Mrs D Fincham

**Charity registered number**

269001

**Principal office**

Horsham Hospital, Hurst Road, Horsham, West Sussex, RH12 2DR

**Independent examiner**

G Hunt FCA, Kreston Reeves LLP, Springfield House, Springfield Road, Horsham, West Sussex, RH12 2RG

**Bankers**

Lloyds TSB Plc, 1 West Street, Horsham, West Sussex, RH12 1PA

National Westminster Bank

Cambridge and Counties Bank

Nationwide Building Society

## **The League of Friends of Horsham Hospital**

### **Trustees' Report For the year ended 31 January 2021**

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The Trustees present their annual report together with the financial statements of the charity for the 1 February 2020 to 31 January 2021. These have been prepared in accordance with Statutory requirements and Statement of Recommended Practice, "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second addition - October 2019)" effective January 2019.

#### **Objectives and activities**

##### **a. Policies and objectives**

The Charity's objective is to relieve patients and former patients of Horsham Hospital and others in the community who are sick, disabled or infirm and generally to support the work of the said hospital. The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

The Charity invites applications for funding of projects from the doctors and departmental heads at Horsham Hospital which are centrally coordinated and presented to the following Trustees' meeting for consideration. All applications for funds are firstly reviewed by the appropriate authorities to ensure that applications are in line with overall hospital policies.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

##### **b. Grant-making policies**

The charity makes grants to Horsham Hospital for the benefit of patient and staff wellbeing and care.

When sufficient funds are available, the charity is permitted to make grants and donations to other organisations to enhance the care and wellbeing of individuals in the Horsham area. Due to the limited availability of funds, general applications for grants are not invited.

All grants are approved by the Trustees board from a shortlist of organisations identified as meeting the necessary criteria.

#### **Achievements and performance**

##### **a. Review of activities**

This year has been dominated by the Covid-19 pandemic and has severely restricted activities usually undertaken by the League of Friends. In March we had to close the shop and tea bar and they remained closed throughout the whole of the year. Both the Summer fete and the Christmas coffee morning and Christmas tree Festival had to be cancelled and the Summer fete for 2021 has also been cancelled.

As Trustees we have continued to meet with meetings taking place on Zoom bi-monthly. We felt it appropriate to support organisations in Horsham who were continuing to provide important services to Horsham residents despite their lack of funding and where it fell within our constitution. We therefore sent donations to Horsham Matters to support the Food Bank, Age UK Horsham to support their dementia series and St Catherine's Hospice to continue their vital work both in the Hospice and the community. The specific Carers project, where we work in conjunction with the hospice, has been on hold over the last year, but hopefully will restart in June 2021. Various departments within the hospital also benefited with purchases such as dermatoscopes, ECG machines and physio equipment to support bariatric patients. We also supported the extension to the Phoenix Stroke Club and the development of a Sensory room at one of the primary schools to enable them to meet the needs of the increased numbers of children with special needs that were attending the school. Christmas activities for several inpatient services were also supported.

## The League of Friends of Horsham Hospital

### Trustees' Report (continued) For the year ended 31 January 2021

#### Achievements and performance (continued)

Unfortunately due to Covid restrictions we were unable to hold a live AGM, instead members were contacted through email and sent papers and reports and asked for comments. None were received and a Zoom AGM with committee members and our patron was held in September. We are hoping that the AGM in 2021 will be a live event.

We continue to see a decline in our membership but are pleased to see many of our elderly volunteers ready and willing to come back to man the tea bar and shop as we reopen.

Several positive comments received during the year include:

*I just wanted to let you know that the bariatric amputee equipment has arrived!  
Thank you so much to the league of friends for supporting us, we really appreciate it.* GH Physiotherapy lead

*I want to thank you and the League Friends for the very welcome ECG machines to OPD. I actually used one of them last week so was very pleased as I hadn't had a chance to do so until then.  
A nice positive to seeing face to face patients again is a decent ECG to review!!!* EF Cardiovascular clinician.

#### Financial review

##### a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

##### b. Results for the year

2020/2021 proved a complex year. Our total income for the year was £34,119 which was a massive reduction on 2019/2020 (163,215). This was almost entirely owing to the closure of the tea bar and shop under the Covid 19 regulations but was also a result of the greatly reduced opportunity for fund raising. This year all other fund raising was at £4,033 compared with £10,325 and owing to bank rate changes the investment income was £5,572 compared with £7,505. We are particularly grateful to Albert, Bryan and Maureen who worked so hard to finalise the closure of the tea bar and shop and also to Sharon Walker who throughout the lockdown has kept the vending machine stocked in order that there continued to be at least something available for people. This raised a slightly increased amount of £4,496. There was a legacy of £1,000 this year for which we are grateful. Book sales were much down owing to the low footfall in the hospital and raised £754 compared with £2,817 in the previous year. Clearly because of the closures expenditure was much reduced at £44,560 compared with £176,436 in the previous year. However we were still able to finance projects to the total value £157,824 which is once more an increase on the previous year. Because the year was so unprecedented, the Trustees decided that it would be well within our constitution to make grants to other less well off organisations who were trying to support those in Horsham who were in need during the lockdown. Therefore, within the project figure was an amount of £45,000 expenditure for this.

Owing to the lockdown and its effects, the joint venture with St Catherine's Hospice has been placed on hold while attention was diverted to Coronavirus support. It is expected that the project will be reinstated during July 2021.

The net result of the most unusual year was that there was an overall decrease in funds of £169,967. This may seem a large figure but is in line with the aims of the League of Friends meaning that we can continue with our intention to finance more applications. Net assets at 31 January 2021 were £607,826 (2020 - £777,793) which continues to give a healthy ability to fulfil our objectives of providing equipment and benevolent services to patients, visitors and the environment of those served by Horsham Hospital. This year the Trustees have continued to maintain alternative investments to enhance the investment income. Consideration continues on utilizing our funds for beneficial projects.

## **The League of Friends of Horsham Hospital**

### **Trustees' Report (continued) For the year ended 31 January 2021**

#### **c. Reserves policy**

It is the policy of the Trustees to hold funds to support twelve months' unrestricted expenditure. This provides sufficient funds to cover management, administration and governance costs. As at 31 January 2021 restricted funds of £15,819 and unrestricted funds of £592,007 were held.

#### **Structure, governance and management**

##### **a. Constitution**

The Charity was established by a charitable trust deed dated 27 February 1959 (with amendments on 4 May 1960, 2 May 1963, 22 May 1972, 21 May 1973, 24 May 1982 and 5 June 2013).

The Trustees who served during the year were:

Dr J McMahon  
Mrs V Winterflood  
Mr P A Beaney  
Mr B Thompson  
Mrs M Francis  
Mrs L Bold  
Mr A Marrable  
Mrs P Whybrow  
Mr G Pearce  
Mrs D Fincham

##### **b. Methods of appointment or election of Trustees**

New Trustees are recruited primarily by networking from existing Trustees. New Trustees are encouraged to attend a course on duties and responsibilities of trustees. The Committee of trustees consists of not less than nine or not more than twelve persons. No person shall be a member of the committee who is not a member of the League of Friends of Horsham Hospital. At the Annual General Meeting each year one third (or nearest to one third) of the committee shall retire from office and these members are eligible for re-election for a maximum of three consecutive terms. The Trustees must meet at least four times per year. The Trustees have set in motion an examination of the major strategic, business and operational risks which the charity faces and confirm that they establish and monitor systems to enable regular reviews to ensure that necessary steps are taken to lessen the risks identified.

##### **Public benefit**

All our charitable activities are according to guidance from the Charity Commission and are aimed to provide public benefit through provision of facilities, medical equipment and maintenance of gardens at Horsham Hospital.

**The League of Friends of Horsham Hospital**

**Trustees' Report (continued)  
For the year ended 31 January 2021**

**Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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 order of the members of the board of Trustees and signed on their behalf by:

*J. Mc Mahon*  
.....

**Dr J McMahon**  
Trustee

Date: *29/09/2021*



**The League of Friends of Horsham Hospital**

**Independent Examiner's Report  
For the year ended 31 January 2021**

**Independent Examiner's Report to the Trustees of The League of Friends of Horsham Hospital  
(‘the charity’)**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 January 2021.

**Responsibilities and Basis of Report**

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 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 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 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 2011 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.



**G Hunt FCA**  
Kreston Reeves LLP  
Chartered Accountants  
Springfield House  
Springfield Road  
Horsham  
RH12 2RG

13 October 2021



**The League of Friends of Horsham Hospital**

**Statement of financial activities  
For the year ended 31 January 2021**

|  | Note | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|--|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                                  |      |                                    |                                  |                             |                             |
| Donations and legacies                               | 3    | 7,613                              | -                                | 7,613                       | 39,540                      |
| Charitable activities                                | 4    | 16,901                             | -                                | 16,901                      | 105,845                     |
| Other trading activities                             | 5    | 4,033                              | -                                | 4,033                       | 10,325                      |
| Investments  | 6    | 5,572                              | -                                | 5,572                       | 7,505                       |
| <b>Total income</b>                                  |      | <b>34,119</b>                      | <b>-</b>                         | <b>34,119</b>               | <b>163,215</b>              |
| <b>Expenditure on:</b>                               |      |                                    |                                  |                             |                             |
| Raising funds  | 7    | 1,561                              | -                                | 1,561                       | 5,130                       |
| Charitable activities                                | 8,9  | 186,673                            | 15,852                           | 202,525                     | 222,565                     |
| <b>Total expenditure</b>                             |      | <b>188,234</b>                     | <b>15,852</b>                    | <b>204,086</b>              | <b>227,695</b>              |
| <b>Net expenditure and net movement<br/>in funds</b> |      | <b>(154,115)</b>                   | <b>(15,852)</b>                  | <b>(169,967)</b>            | <b>(64,480)</b>             |
| <b>Reconciliation of funds:</b>                      |      |                                    |                                  |                             |                             |
| Total funds brought forward                          |      | 746,122                            | 31,671                           | 777,793                     | 842,273                     |
| Net movement in funds                                |      | (154,115)                          | (15,852)                         | (169,967)                   | (64,480)                    |
| <b>Total funds carried forward</b>                   |      | <b>592,007</b>                     | <b>15,819</b>                    | <b>607,826</b>              | <b>777,793</b>              |

The Statement of Financial Activities includes all gains and losses recognised in the year.

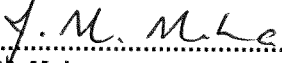
The notes on pages 9 to 20 form part of these financial statements.


The League of Friends of Horsham Hospital

**Balance Sheet**  
As at 31 January 2021

|  | Note | 2021<br>£             | 2020<br>£             |
|--|------|-----------------------|-----------------------|
| <b>Fixed assets</b>                            |      |                       |                       |
| Tangible assets                                | 12   | -                     | -                     |
| <b>Current assets</b>                          |      |                       |                       |
| Stocks   | 13   | 2,704                 | 5,171                 |
| Debtors  | 14   | 4,160                 | 7,699                 |
| Cash at bank and in hand                       |      | 627,164               | 776,174               |
|  |      | <u>634,028</u>        | <u>789,044</u>        |
| Creditors: amounts falling due within one year | 15   | (26,202)              | (11,251)              |
| <b>Net current assets</b>                      |      | <u>607,826</u>        | <u>777,793</u>        |
| <b>Net assets</b>                              |      | <u><u>607,826</u></u> | <u><u>777,793</u></u> |
| <b>Charity funds</b>                           |      |                       |                       |
| Restricted funds                               | 16   | 15,819                | 31,671                |
| Unrestricted general funds                     | 16   | 592,007               | 746,122               |
| <b>Total funds</b>                             |      | <u><u>607,826</u></u> | <u><u>777,793</u></u> |

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

  
.....  
**Dr J McMahon**  
Trustee

  
.....  
**Mrs P Whybrow**  
Trustee

Date: 29/09/2021

The notes on pages 9 to 20 form part of these financial statements.



## The League of Friends of Horsham Hospital

### Notes to the Financial Statements For the year ended 31 January 2021

#### 1. General information

The League of Friends of Horsham Hospital is a registered charity, number 269001, and is constituted under a Trust deed.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The League of Friends of Horsham Hospital 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.

No statement of cashflows has been provided as the charity is small under the Charities SORP (FRS 102).

The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £1.

##### 2.2 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

##### 2.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

##### 2.4 Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable activities comprise 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.

Support costs are governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

## The League of Friends of Horsham Hospital

### Notes to the Financial Statements For the year ended 31 January 2021

#### 2. Accounting policies (continued)

##### 2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition are included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures, fittings and equipment - 33.3% straight line

##### 2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

##### 2.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

##### 2.8 Debtors

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

##### 2.9 Cash at bank and in hand

Cash at bank and 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.

##### 2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

## **The League of Friends of Horsham Hospital**

### **Notes to the Financial Statements For the year ended 31 January 2021**

#### **2. Accounting policies (continued)**

##### **2.11 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 or at amortised cost using the effective interest method.

##### **2.12 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### **2.13 Taxation**

The charity is eligible for exemption from taxation in respect of its income and gains. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

The League of Friends of Horsham Hospital

Notes to the Financial Statements  
For the year ended 31 January 2021

3. Income from donations and legacies

|                         | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|-------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Donations - General     | 550                                | -                                | 550                         | 1,125                       |
| Donations - In memoriam | 1,134                              | -                                | 1,134                       | 2,274                       |
| Restricted donations    | -                                  | -                                | -                           | 20,700                      |
| Subscriptions           | 3,284                              | -                                | 3,284                       | 3,618                       |
| Legacies                | 1,000                              | -                                | 1,000                       | 10,000                      |
| Income tax recoverable  | 1,645                              | -                                | 1,645                       | 1,823                       |
|                         | <u>7,613</u>                       | <u>-</u>                         | <u>7,613</u>                | <u>39,540</u>               |
| Total 2020              | <u>18,840</u>                      | <u>20,700</u>                    | <u>39,540</u>               |                             |

4. Income from charitable activities

|                       | Unrestricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|-----------------------|------------------------------------|-----------------------------|-----------------------------|
| Tea bar               | 9,645                              | 9,645                       | 81,912                      |
| Hospital shop         | 2,006                              | 2,006                       | 16,696                      |
| Book sales            | 754                                | 754                         | 2,817                       |
| Vending machine sales | 4,496                              | 4,496                       | 4,420                       |
| <b>Total 2021</b>     | <u>16,901</u>                      | <u>16,901</u>               | <u>105,845</u>              |

In the prior year income from charitable activities was £105,845 of which £nil was attributable to restricted funds and £105,845 was attributable to unrestricted funds.

The League of Friends of Horsham Hospital

Notes to the Financial Statements  
For the year ended 31 January 2021

5. Income from other trading activities

Income from fundraising events

|                           | Unrestricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|---------------------------|------------------------------------|-----------------------------|-----------------------------|
| Collection boxes          | 333                                | 333                         | 1,080                       |
| Summer fete and fete draw | 1,819                              | 1,819                       | 7,163                       |
| Private members' draw     | 196                                | 196                         | 1,902                       |
| Other fundraising income  | 1,685                              | 1,685                       | 180                         |
|                           | <u>4,033</u>                       | <u>4,033</u>                | <u>10,325</u>               |

In the prior year income from other trading activities was £10,325 of which £nil was attributable to restricted funds and £10,325 was attributable to unrestricted funds.

6. Investment income

|                     | Unrestricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|---------------------|------------------------------------|-----------------------------|-----------------------------|
| Interest receivable | 5,572                              | 5,572                       | 7,505                       |
|                     | <u>5,572</u>                       | <u>5,572</u>                | <u>7,505</u>                |

In the prior year investment income was £7,505 of which £nil was attributable to restricted funds and £7,505 was attributable to unrestricted funds.

7. Expenditure on raising funds

Costs of raising voluntary income

|                           | Unrestricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|---------------------------|------------------------------------|-----------------------------|-----------------------------|
| Summer fete and fete draw | 735                                | 735                         | 2,800                       |
| Private members' draw     | 826                                | 826                         | 1,200                       |
| Other fundraising         | -                                  | -                           | 1,130                       |
|                           | <u>1,561</u>                       | <u>1,561</u>                | <u>5,130</u>                |

In the prior year the cost of raising voluntary income was £5,130 of which £nil was attributable to restricted funds and £5,130 was attributable to unrestricted funds.

The League of Friends of Horsham Hospital

Notes to the Financial Statements  
For the year ended 31 January 2021

8. Analysis of expenditure on charitable activities

|                  | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Tea bar          | 12,130                             | -                                | <b>12,130</b>               | 43,544                      |
| Hospital shop    | 6,299                              | -                                | <b>6,299</b>                | 15,002                      |
| Patients welfare | 10,279                             | 15,852                           | <b>26,131</b>               | 117,890                     |
| Grants           | 157,965                            | -                                | <b>157,965</b>              | 46,129                      |
|                  | <u>186,673</u>                     | <u>15,852</u>                    | <u><b>202,525</b></u>       | <u>222,565</u>              |
| Total 2020       | <u>221,959</u>                     | <u>606</u>                       | <u>222,565</u>              |                             |

9. Analysis of expenditure by activities

|                  | Activities<br>undertaken<br>directly<br>2021<br>£ | Support<br>costs<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|------------------|---|-------------------------------|-----------------------------|-----------------------------|
| Tea bar          | 11,797  | 333                           | <b>12,130</b>               | 43,544                      |
| Hospital shop    | 6,127   | 172                           | <b>6,299</b>                | 15,002                      |
| Patients welfare | 25,416  | 715                           | <b>26,131</b>               | 117,890                     |
| Grants           | 153,640   | 4,325                         | <b>157,965</b>              | 46,129                      |
|                  | <u>196,980</u>                                    | <u>5,545</u>                  | <u><b>202,525</b></u>       | <u>222,565</u>              |
| Total 2020       | <u>215,190</u>                                    | <u>7,375</u>                  | <u>222,565</u>              |                             |

The League of Friends of Horsham Hospital

Notes to the Financial Statements  
For the year ended 31 January 2021

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

|   | Tea Bar<br>2021<br>£ | Hospital<br>Shop<br>2021<br>£ | Patients<br>Welfare<br>2021<br>£ | Grants<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|---|----------------------|-------------------------------|----------------------------------|---------------------|-----------------------------|-----------------------------|
| Grants to Age UK                                | -                    | -                             | -                                | 20,000              | 20,000                      | -                           |
| Grants to Stroke<br>Association                 | -                    | -                             | -                                | 90,000              | 90,000                      | -                           |
| Grants to St.<br>Catherines's<br>Hospice        | -                    | -                             | -                                | 33,640              | 33,640                      | 46,129                      |
| Grants to<br>Horsham<br>Matters                 | -                    | -                             | -                                | 10,000              | 10,000                      | -                           |
| Newspapers                                      | -                    | -                             | 117                              | -                   | 117                         | 1,031                       |
| Maintenance -<br>fish and<br>vending<br>machine | -                    | -                             | 585                              | -                   | 585                         | 524                         |
| Flowers   | -                    | -                             | 1,999                            | -                   | 1,999                       | 899                         |
| Wards at<br>christmas                           | -                    | -                             | 600                              | -                   | 600                         | 671                         |
| Restricted funds<br>(note 16)                   | -                    | -                             | 15,852                           | -                   | 15,852                      | 606                         |
| Donated items                                   | -                    | -                             | 6,126                            | -                   | 6,126                       | 108,659                     |
| Purchases                                       | 9,330                | 6,264                         | -                                | -                   | 15,594                      | 57,275                      |
| Stock movement                                  | 2,467                | (137)                         | 137                              | -                   | 2,467                       | (604)                       |
|   | <u>11,797</u>        | <u>6,127</u>                  | <u>25,416</u>                    | <u>153,640</u>      | <u>196,980</u>              | <u>215,190</u>              |
| Total 2020                                      | <u>42,099</u>        | <u>14,507</u>                 | <u>112,455</u>                   | <u>46,129</u>       | <u>215,190</u>              |                             |

The League of Friends of Horsham Hospital

Notes to the Financial Statements  
For the year ended 31 January 2021

9. Analysis of expenditure by activities (continued)

Analysis of support costs

|                                    | Tea Bar<br>2021<br>£ | Hospital<br>Shop<br>2021<br>£ | Patients<br>Welfare<br>2021<br>£ | Grants<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|------------------------------------|----------------------|-------------------------------|----------------------------------|---------------------|-----------------------------|-----------------------------|
| Insurance and membership of attend | 65                   | 33                            | 139                              | 841                 | 1,078                       | 1,035                       |
| Trustees' expenses                 | 67                   | 35                            | 144                              | 872                 | 1,118                       | 635                         |
| Bank service charge                | 30                   | 15                            | 64                               | 385                 | 494                         | 1,208                       |
| Independent examination            | 165                  | 86                            | 356                              | 2,153               | 2,760                       | 2,460                       |
| Other expenses                     | 4                    | 2                             | 8                                | 47                  | 61                          | 1,852                       |
| Governance costs                   | 2                    | 1                             | 4                                | 27                  | 34                          | 185                         |
|                                    | <u>333</u>           | <u>172</u>                    | <u>715</u>                       | <u>4,325</u>        | <u>5,545</u>                | <u>7,375</u>                |
| Total 2020                         | <u>1,445</u>         | <u>495</u>                    | <u>3,854</u>                     | <u>1,581</u>        | <u>7,375</u>                |                             |

10. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,520 (2020 - £2,460).

11. Employees, trustees' remuneration and expenses

During the year, the charity had no employees.

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 January 2021, expenses totalling £1,118 were reimbursed or paid directly to 3 Trustees (2020 - £635 to 3 Trustees).

The League of Friends of Horsham Hospital

Notes to the Financial Statements  
For the year ended 31 January 2021

12. Tangible fixed assets

|   | Fixtures and fittings<br>£ |
|---|----------------------------|
| <b>Cost</b>                               |                            |
| At 1 February 2020 and at 31 January 2021 | <u>4,107</u>               |
| <b>Depreciation</b>                       |                            |
| At 1 February 2020 and at 31 January 2021 | <u>4,107</u>               |
| <b>Net book value</b>                     |                            |
| At 31 January 2021                        | <u><u>-</u></u>            |
| At 31 January 2020                        | <u><u>-</u></u>            |

13. Stocks

|                                     | 2021<br>£    | 2020<br>£    |
|-------------------------------------|--------------|--------------|
| Finished goods and goods for resale | <u>2,704</u> | <u>5,171</u> |

14. Debtors

|                                | 2021<br>£           | 2020<br>£           |
|--------------------------------|---------------------|---------------------|
| <b>Due within one year</b>     |                     |                     |
| Prepayments and accrued income | <u>4,160</u>        | <u>7,699</u>        |
|                                | <u><u>4,160</u></u> | <u><u>7,699</u></u> |

15. Creditors: Amounts falling due within one year

|                              | 2021<br>£            | 2020<br>£            |
|------------------------------|----------------------|----------------------|
| Trade creditors              | -                    | 6,726                |
| Accruals and deferred income | <u>26,202</u>        | <u>4,525</u>         |
|                              | <u><u>26,202</u></u> | <u><u>11,251</u></u> |

The League of Friends of Horsham Hospital

Notes to the Financial Statements  
For the year ended 31 January 2021

16. Statement of funds

Statement of funds - current year

|   | Balance at 1<br>February<br>2020<br>£ | Income<br>£          | Expenditure<br>£        | Balance at<br>31 January<br>2021<br>£ |
|---|---------------------------------------|----------------------|-------------------------|---------------------------------------|
| <b>Unrestricted funds</b>                         |                                       |                      |                         |                                       |
| General Funds - all funds                         | 746,122                               | 34,119               | (188,234)               | 592,007                               |
| <b>Restricted funds</b>                           |                                       |                      |                         |                                       |
| Horizon Ward                                      | 6,670                                 | -                    | (6,161)                 | 509                                   |
| Iris Ward   | 300                                   | -                    | -                       | 300                                   |
| Willow Ward                                       | 250                                   | -                    | (250)                   | -                                     |
| Community Nursing                                 | 2,500                                 | -                    | -                       | 2,500                                 |
| Chronic Obstructive Pulmonary Disease<br>("COPD") | 600                                   | -                    | (200)                   | 400                                   |
| Eye Clinic  | 10,000                                | -                    | (8,590)                 | 1,410                                 |
| Chapel fund                                       | 10,700                                | -                    | -                       | 10,700                                |
| Other   | 651                                   | -                    | (651)                   | -                                     |
|   | <u>31,671</u>                         | <u>-</u>             | <u>(15,852)</u>         | <u>15,819</u>                         |
| <b>Total of funds</b>                             | <b><u>777,793</u></b>                 | <b><u>34,119</u></b> | <b><u>(204,086)</u></b> | <b><u>607,826</u></b>                 |

The restricted funds are held to be spent on the purchase of equipment and other suitable items for the wards and clinics.

The restricted funds held for the eye clinic are for the purchase of a Slit Lamp at Horsham Hospital's Eye Clinic.

The restricted funds held for the Chapel fund are held on behalf of the Chapel Committee.

The League of Friends of Horsham Hospital

Notes to the Financial Statements  
For the year ended 31 January 2021

16. Statement of funds (continued)

Statement of funds - prior year

|   | Balance at<br>1 February<br>2019<br>£ | Income<br>£           | Expenditure<br>£        | Balance at<br>31 January<br>2020<br>£ |
|---|---------------------------------------|-----------------------|-------------------------|---------------------------------------|
| <b>Unrestricted funds</b>                         |                                       |                       |                         |                                       |
| General Funds - all funds                         | 830,696                               | 142,515               | (227,089)               | 746,122                               |
| <b>Restricted funds</b>                           |                                       |                       |                         |                                       |
| Horizon Ward                                      | 7,276                                 | -                     | (606)                   | 6,670                                 |
| Iris Ward   | 300                                   | -                     | -                       | 300                                   |
| Willow Ward                                       | 250                                   | -                     | -                       | 250                                   |
| Community Nursing                                 | 2,500                                 | -                     | -                       | 2,500                                 |
| Chronic Obstructive Pulmonary Disease<br>("COPD") | 600                                   | -                     | -                       | 600                                   |
| Eye Clinic  | -                                     | 10,000                | -                       | 10,000                                |
| Chapel fund                                       | -                                     | 10,700                | -                       | 10,700                                |
| Other   | 651                                   | -                     | -                       | 651                                   |
|   | <u>11,577</u>                         | <u>20,700</u>         | <u>(606)</u>            | <u>31,671</u>                         |
| <b>Total of funds</b>                             | <u><u>842,273</u></u>                 | <u><u>163,215</u></u> | <u><u>(227,695)</u></u> | <u><u>777,793</u></u>                 |

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

|                               | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Current assets                | 618,209                            | 15,819                           | 634,028                     |
| Creditors due within one year | (26,202)                           | -                                | (26,202)                    |
| <b>Total</b>                  | <u><u>592,007</u></u>              | <u><u>15,819</u></u>             | <u><u>607,826</u></u>       |

## The League of Friends of Horsham Hospital

### Notes to the Financial Statements For the year ended 31 January 2021

#### 17. Analysis of net assets between funds (continued)

##### Analysis of net assets between funds - prior period

|                               | Unrestricted<br>funds<br>2020<br>£ | Restricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Current assets                | 757,373                            | 31,671                           | 789,044                     |
| Creditors due within one year | (11,251)                           | -                                | (11,251)                    |
| <b>Total</b>                  | <b>746,122</b>                     | <b>31,671</b>                    | <b>777,793</b>              |

#### 18. Financial commitments

At 31 January 2020, the charity had approved funding for projects, and has financial commitments within one year, of £75,497 (2020 - £97,899).

#### 19. Related party transactions

There have been no related party transactions in the year other than the expenses which were reimbursed to the Trustees. Expenses totalling £1,118 were reimbursed in the year 31 January 2021 (2020 - £635).

#### 20. Controlling party

The charity is controlled by the Trustees.