

**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 Mrs D Fincham 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 (appointed 8 June 2022)
<b>Charity registered number</b>	269001
<b>Principal office</b>	Horsham Hospital Hurst Road Horsham West Sussex RH12 2DR
<b>Independent examiner</b>	G Hunt FCA Chartered Accountant Kreston Reeves LLP Springfield House Springfield Road Horsham West Sussex RH12 2RG
<b>Bankers</b>	Lloyds TSB Plc, 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 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**

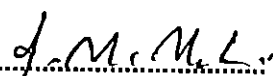
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<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 £	2022 £
<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>727,590</u>	<u>599,253</u>
<b>Charity funds</b>			
Restricted funds	16	15,819	15,819
Unrestricted funds	16	711,771	583,434
<b>Total funds</b>		<u>727,590</u>	<u>599,253</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
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##### **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 funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</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
	<b>138,482</b>	<b>138,482</b>	<b>17,015</b>
Total 2022	<b>17,015</b>	<b>17,015</b>	

**4. Income from charitable activities**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</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
	<b>70,777</b>	<b>70,777</b>	<b>40,969</b>
Total 2022	<b>40,969</b>	<b>40,969</b>	

**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 funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</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 funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</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 funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</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 funds 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</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 undertaken directly 2023 £</b>	<b>Support costs 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</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 2023 £	Hospital Shop 2023 £	Patients Welfare 2023 £	Grants 2023 £	Total funds 2023 £	Total funds 2022 £
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>
Total 2022	<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 2023 £	Hospital Shop 2023 £	Patients Welfare 2023 £	Grants 2023 £	Total funds 2023 £	Total funds 2022 £
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 £</b>
At 1 February 2022	4,107
Disposals	(4,107)
At 31 January 2023	-
At 1 February 2022	4,107
On disposals	(4,107)
At 31 January 2023	-
<b>Net book value</b>	
At 31 January 2023	-
At 31 January 2022	-

**13. Stocks**

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

**14. Debtors**

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

**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 £	2022 £
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 February 2022	Income	Expenditure	Balance at 31 January 2023
<b>Unrestricted funds</b>				
General Funds	583,434	220,586	(92,249)	711,771
<b>Restricted funds</b>				
Horizon Ward	509	-	-	509
Iris Ward	300	-	-	300
Community Nursing	2,500	-	-	2,500
Chronic Obstructive Pulmonary Disease ("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 1 February 2021	Income	Expenditure	Balance at 31 January 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 ("COPD")	400	-	-	400
Eye Clinic	1,410	-	-	1,410
Chapel fund	10,700	-	-	10,700
	15,819	-	-	15,819
<b>Total of funds</b>	607,826	62,294	(70,867)	599,253

**The League of Friends of Horsham Hospital**

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

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

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</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 funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</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.