



## **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 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 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.

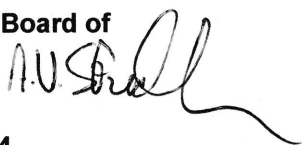
The are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions 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

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</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		711,771	15,819	727,590	599,253
<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 £	2023 £
<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	49,819	28,836
<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

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

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

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
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 Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
UF Project items	40,234	40,234	11,066	11,066

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

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
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 undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
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	2023
	£	£
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 1 February 2023	Income	Expenditure	At 31 January 2024
	£	£	£	£
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 1 February 2022	Income	Expenditure	At 31 January 2023
	£	£	£	£
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

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

#### Restricted funds

	At 1 February 20 23	Income £	Expenditure £	At 31 January 2 024
Restricted Fund 1 - desc in a/cs	£ 15,819	£ —	£ —	£ 15,819

	At 1 February 20 22	Income £	Expenditure £	At 31 January 20 23
Restricted Fund 1 - desc in a/cs	£ 15,819	£ —	£ —	£ 15,819

### 17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	702,708	15,819	718,527

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	711,771	15,819	727,590

#### 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 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

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

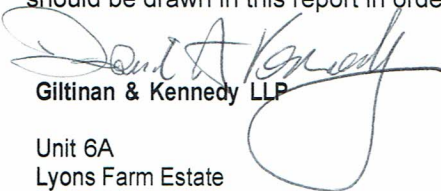
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting 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