FRIENDS OF THE HOSPITAL ASSOCIATION - DEAL

England & Wales · Charity number 280568

Details

Other names	THE FRIENDS OF THE HOSPITAL ASSOCIATION - DEAL, FRIENDS OF DEAL HOSPITAL
Status	Registered
Legal form	Other
Registered	1980-08-20
Register	View on the Charity Commission register

Contact

Address	Ingleside London Road Sholden Deal CT14 0AD
Phone	01304368849
Email	mike.dyer@krestonreeves.com
Website	https://friendsofdealhospital.org.uk/

Activities

Objects: TO RELIEVE THE PATIENTS AND FORMER PATIENTS OF THE HOSPITAL WHO ARE SICK, CONVALESCENT, DISABLED, HANDICAPPED, INFIRM OR IN NEED OF FINANCIAL ASSISTANCE AND, GENERALLY, TO SUPPORT THE CHARITABLE WORK OF THE SAID HOSPITAL.

Activities: Supplement the hospital service by provision of equipment and facilities for the relief of present or former patients in need. Provide amenities in the hospital for patients and staff including a tea bar. Encourage and maintain public interest in the hospital and raise funds to achieve these ends.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** DEAL
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£84,884	£28,527	-	-
2024-09-30	£77,148	£58,447	-	-
2023-09-30	£54,858	£13,715	-	-
2022-09-30	£64,346	£10,236	-	-
2021-09-30	£101,916	£6,436	-	-
2020-09-30	£55,167	£29,654	-	-

Trustees

Name	Role	Appointed
DORIS JOSEPHINE THOMSON	Chair	
ANDREA TAYLOR COLLYER		
CLAIRE HUTCHISON		2014-02-17
EMMA WHITTEN		2016-11-25
Karen Marie Campbell		2014-02-17
LESLIE FRANK ALTON		
Linda Dalton		2016-11-25
MARGO LAING		2016-11-25
MARIAN EBDEN		2014-02-17
MARY GREENWELL MCMENAMIN		2018-11-26
MICHAEL KARL REMANE DYER		2011-06-11
PATRICIA EDE		2016-11-25
PATRICIA THOMSETT-JONES		2014-02-17
SACHA ROOK		2014-02-17

Accounts

Charity number: 0280568

Friends of the Hospital Association, Deal

Unaudited

Trustees' report and financial statements

For the year ended 30 September 2024

Friends of the Hospital Association, Deal

Contents

Friends of the Hospital Association, Deal

Reference and administrative details of the charity, its trustees and advisers
For the year ended 30 September 2024

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0280568

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Deal & Walmer Victoria War Memorial Hospital
London Road
Deal
Kent
CT14 9UA

Accountants

Higson & Co (Deal) Ltd
45 Queen Street
Deal
Kent
CT14 6EY

Trustees' report
For the year ended 30 September 2024

The Trustees present their annual report together with the financial statements of the charity for the 1 October 2023 to 30 September 2024.

Objectives and Activities

a. Objectives

To relieve the patients and former patients of the hospital who are sick, convalescent, disabled, handicapped, infirm or in need of financial assistance and, generally, to support the charitable work of the said hospital.

b. Activities for achieving objectives

To supplement the hospital service by provision of equipment and facilities for the relief of present or former patients in need. To provide amenities in the hospital for patients and staff including a tea bar. To encourage and maintain public interest in the hospital and raise funds to achieve these needs.

c. Main activities undertaken to further the charity's purposes for the public benefit

The committee receive and review requests from hospital staff on a regular basis throughout the year for equipment and facilities that meet the charitable objectives.

The funding to meet these requests come from donations from the public, bequests left to the charity, fundraising activities, and investment income on funds invested.

d. Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision, tea bar and fundraising. It is estimated that over 2,000 volunteer hours were provided during the year. If this is conservatively valued at the national minimum wage rate of £11.44 an hour the volunteer effort amounts to £22,880 of unpaid work supporting the charity.

Achievements and performance

a. Key financial performance indicators

The main key performance indicators are the level of cash reserves held, and monitoring of the income and expenditure on a regular basis by the committee.

b. Review of activities

The Friends continue to be able to support the hospital throughout the year by the generosity of the public and fundraising of local organisations to enable the purchase of medical equipment, other equipment and furniture, sanitised water and maintenance and renovation of the gardens to name but a few of the areas.

Our annual fete continues to be a great success following the re-opening in 2023 post Covid. For 2024 the Trustees decided to focus on the fete being a community event and provided free entertainment and activities for children, as well as being a fundraising event for the Friends of Deal Hospital which resulted in a profit of £4,819.

The volunteers in the tea bar continue to do a sterling service to the patients and staff and thanks must go to all of the tea bar team, and we are extremely grateful in seeing them all back supporting the tea-bar.

The Friends continues to be in sound financial health and look forward to supporting the dedicated staff at the hospital in caring for the patients.

Trustees' report (continued)
For the year ended 30 September 2024

The Trustees, in making decisions about the charity operations, have taken due regard of the Charity Commission's public benefit guidance when exercising their powers and duties

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. Financial review

A summary of the financial performance is shown below:

Income for the year from all sources amounted to £77,148, with expenditure incurred of £58,447 resulting in net income retained for the year of £18,701.

The Trustees resolved to revalue the fixed asset investments at the year end to market value and will continue to revalue annually in future (previously the investments had been recorded at cost with the market value disclosed in the notes to the accounts). This revaluation resulted in an increase in the net assets of the charity of £305,865, which with the net income retained for the year resulted in total net assets of £1,204,884 as at 30 September 2024 (2023 £880,318).

Full details of the financial position of the charity are stated in the full accounts following this report.

c. Reserves policy

The Trustees have a policy of maintaining reserves of at least £25,000, in order that they can meet the costs of closure or transfer of the charity's affairs should the need ever arise.

Structure, governance and management

a. Constitution

The Friends of the Hospital Association, Deal is registered with the Charity Commission for Engalnd and Wales under charity number 280568 to provide support and additional facilities for the patients and staff of the Victoria Hospital, Deal.

The charity was established by Constitution adopted on 13 June 1980, having previously been formed in 1949 and is constituted under rules (last amended in November 2005).

The charity is registered with Attend (ref no. 299).

b. Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected at the Annual General Meeting and co-opted under the terms of the Trust deed.

a. Future developments

The charity continues to provide fundraising and services to the patients and staff at Deal Hospital through a variety of means including the provision of a tea bar, fundraising activities including the ever popular annual fete as well as other events.

Trustees' report (continued)
For the year ended 30 September 2024

The charity will continue to consider and support requests for funding from the hospital to provide vital equipment and support to the patients and staff.

The Trustees continue to monitor and seek new ways to strengthen the team of volunteers and work closely with the Hospital Trust to achieve this aim.

This report was approved by the Trustees, on 22 July 2025 and signed on their behalf by:

Mrs D Thompson D J Thompson

Friends of the Hospital Association, Deal

Independent examiner's report
For the year ended 30 September 2024

Independent examiner's report to the Trustees of Friends of the Hospital Association, Deal (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30 September 2024.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

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 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 the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts 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 been withdrawn.

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

I have completed my examination. I can 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: 22/7/25

D MAPLEY FCCA
Higson & Co, 45 Queen Street, Deal, Kent CT14 6EY

Friends of the Hospital Association, Deal

Statement of financial activities
For the year ended 30 September 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	2	-	25,438	25,438	8,331
Other trading activities	3	-	15,855	15,855	12,947
Investments	4	-	35,855	35,855	33,580
Total income		-	77,148	77,148	54,858
Expenditure on:					
Raising funds		-	8,841	8,841	3,670
Charitable activities		179	49,427	49,606	10,045
Total expenditure		179	58,268	58,447	13,715
Net income / (expenditure) before other recognised gains and losses		(179)	18,880	18,701	41,143
Gains on revaluations of fixed assets		-	305,865	305,865	-
Net movement in funds		(179)	324,745	324,566	41,143
Reconciliation of funds:					
Total funds brought forward		4,777	875,541	880,318	839,175
Total funds carried forward		4,598	1,200,286	1,204,884	880,318

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

Friends of the Hospital Association, Deal

Balance sheet
As at 30 September 2024

	Note	£	2024 £	£	2023 £
Fixed assets					
Investments	7		**985,865**		680,000
Current assets					
Cash at bank and in hand		**245,883**		200,353	
Creditors: amounts falling due within one year	8	**(26,864)**		(35)	
Net current assets			**219,019**		200,318
Net assets			**1,204,884**		880,318
Charity Funds					
Restricted funds	9		**4,598**		4,777
Unrestricted funds:	9				
Unrestricted funds	9	**894,421**		875,541	
Revaluation reserve		**305,865**		-	
Total unrestricted funds			**1,200,286**		875,541
Total funds			**1,204,884**		880,318

The financial statements were approved by the Trustees on 22 July 2025 and signed on their behalf, by:

D Thompson

Mrs D Thompson, Chairman

Mr M Dyer, Treasurer

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

Notes to the financial statements
For the year ended 30 September 2024

1. Accounting policies

1.1 Basis of preparation of financial statements

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 financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the 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) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Friends of the Hospital Association, Deal constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and are unaware of any material uncertainties facing the charity that could impact on it's ability to operate as a going concern. As such, the charity continues to adopt the going concern basis in preparing the financial statements.

1.3 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.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

1. **Accounting policies (continued)**

1.4 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. 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 allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.5 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 Bank.

1.6 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.

1.7 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 within interest payable and similar charges.

1.8 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Investments are recorded at market value (previously at original cost with market values as at the financial year end disclosed in note 7).

Notes to the financial statements
For the year ended 30 September 2024

1. Accounting policies (continued)

1.9 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.

1.10 Taxation

The association is a registered charity and as such is not subject to UK Income or Corporation Tax.

2. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	-	**10,363**	**10,363**	8,306
Legacies	-	**15,050**	**15,050**	-
Subscriptions	-	**25**	**25**	25
Total donations and legacies	-	**25,438**	**25,438**	8,331
Total 2023	6	8,325	8,331	

3. Fundraising income

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Hospital fete & other fundraising events	-	**7,997**	**7,997**	6,605
Tea-bar	-	**7,858**	**7,858**	6,342
	-	**15,855**	**15,855**	12,947
Total 2023	-	12,947	12,947	

4. Investment income

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Bank deposits	-	1,291	1,291	49
Investments	-	34,564	34,564	33,531
	-	35,855	35,855	33,580
Total 2023	-	33,580	33,580	

Friends of the Hospital Association, Deal

Notes to the financial statements
For the year ended 30 September 2024

5. Resources expended

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Hospital expenditure				
Medical equipment	-	4,732	4,732	-
Christmas festivities	-	349	349	208
Other equipment & furniture	-	26,413	26,413	-
Gardening - courtyard	-	3,668	3,668	3,356
Drinking water coolers	-	9,777	9,777	4,248
Patient toiletries	-	-	-	13
Other expenses	-	2,275	2,275	575
Sub total	-	47,214	47,214	8,400
Fund raising expenses				
Hospital fete	-	3,178	3,178	726
Tea-bar	-	5,664	5,664	2,878
Other	-	-	-	65
Sub total	-	8,842	8,842	3,669
Management expenses				
Subscriptions	-	1,136	1,136	1,112
Administration expenses	-	220	220	54
Sub total	-	1,356	1,356	1,166
Other expenses				
Newspapers	-	-	-	-
Other	179	256	435	-
Sub total	179	256	435	-
Governance costs				
Independent examiner's fees	-	600	600	480
Sub total	-	600	600	480
Total	179	58,268	58,447	13,715

6. Auditors' remuneration

The Independent Examiner's remuneration amounts to an Independent Examination fee of £ 600 (2023 - £ 480), and other services of £ - (2023 - £-).

7. Fixed asset investments

	Other investments £
At 1 October 2023	**680,000**
Revaluations	**305,865**
At 30 September 2024	**985,865**

Investments at market value (2023 at cost) comprise:

	2024 £	2023 £
BLK Charities UK Bond Fund A Inc	**256,631**	345,000
BLK Charities UK Equity Fund A Inc	**729,234**	335,000
Total	**985,865**	680,000

All the fixed asset investments are held in the UK

Valuation

The market value of the investment funds at the balance sheet date was:-

	2024 £	2023 £
BLK Charities UK Equity Fund (formerly Charishare Common Investment fund)	**718,521**	672,318
BLK Charities UK Bond Fund (formerly Charinco Common Investment fund)	**267,344**	256,631
	985,865	928,949

8. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	**26,864**	35

Friends of the Hospital Association, Deal

Notes to the financial statements
For the year ended 30 September 2024

9. Statement of funds

Statement of funds - current year

	Balance at 1 October 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 30 September 2024 £
Unrestricted funds					
General Funds - all funds	875,541	77,148	(58,268)	305,865	1,200,286
Restricted funds					
Restricted Funds - all funds	4,777	-	(179)	-	4,598
Total of funds	880,318	77,148	(58,447)	305,865	1,204,884

Restricted funds are held in respect of expenses relating to hospital and district nurses and comprise of donations specifically for this purpose, together with a proportion of bank interest received on funds held.

Statement of funds - prior year

	Balance at 1 October 2022 £	Income £	Expenditure £	Balance at 30 September 2022 £
General Funds - all funds	834,404	54,852	(13,715)	875,541
Restricted funds				
Restricted Funds - all funds	4,771	6	-	4,777
Total of funds	839,175	54,858	(13,715)	880,318

Summary of funds - current year

	Balance at 1 October 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 30 September 2024 £
General funds	875,541	77,148	(58,268)	305,865	1,200,286
Restricted funds	4,777	-	(179)	-	4,598
	880,318	77,148	(58,447)	305,865	1,204,884

Friends of the Hospital Association, Deal

Notes to the financial statements
For the year ended 30 September 2024

9. Statement of funds (continued)

Summary of funds - prior year

	Balance at 1 October 2022 £	Income £	Expenditure £	Balance at 30 September 2023 £
General funds	834,404	54,852	(13,715)	875,541
Restricted funds	4,771	6	-	4,777
	839,175	54,858	(13,715)	880,318

10. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Fixed asset investments	-	985,865	985,865
Current assets	4,598	241,285	245,883
Creditors due within one year	-	(26,864)	(26,864)
	4,598	1,200,286	1,204,884

Analysis of net assets between funds - prior year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Fixed asset investments	-	680,000	680,000
Current assets	4,777	195,576	200,353
Creditors due within one year	-	(35)	(35)
	4,777	875,541	880,318

11. Capital commitments

Future commitments for items of expenditure authorised by the committee are set out below:-

	2024 £	2023 £
CCTV	**5,000**	5,000
MIU chairs	**2,198**	2,198
Water supply	**4,500**	2,500
Ward storage	**4,500**	4,500
Hospice room refurbishment	**6,687**	6,687
Bariatric chairs	**829**	829
Dictating machine and software	**1,380**	1,380
Opthalmoscopes	**572**	572
Bike rack	**25**	25
	25,691	23,691

12. Related party transactions

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2023 - Nil).

No trustees received remuneration or reimbursement of expenses in the current year (2023 - Nil).

Accounts

Charity number: 0280568

Friends of the Hospital Association, Deal

Unaudited

Trustees' report and financial statements

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Trustees' report
For the year ended 30 September 2023

The Trustees present their annual report together with the financial statements of the charity for the 1 October 2022 to 30 September 2023.

Objectives and Activities

a. Objectives

To relieve the patients and former patients of the hospital who are sick, convalescent, disabled, handicapped, infirm or in need of financial assistance and, generally, to support the charitable work of the said hospital.

b. Activities for achieving objectives

To supplement the hospital service by provision of equipment and facilities for the relief of present or former patients in need. To provide amenities in the hospital for patients and staff including a tea bar. To encourage and maintain public interest in the hospital and raise funds to achieve these needs.

c. Main activities undertaken to further the charity's purposes for the public benefit

The committee receive and review requests from hospital staff on a regular basis throughout the year for equipment and facilities that meet the charitable objectives.

The funding to meet these requests come from donations from the public, bequests left to the charity, fundraising activities, and investment income on funds invested.

d. Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision, tea bar and fundraising. It is estimated that over 2,000 volunteer hours were provided during the year. If this is conservatively valued at the national minimum wage rate of £9.50 an hour the volunteer effort amounts to £19,000 of unpaidf work supporting the charity..

Achievements and performance

a. Key financial performance indicators

The main key performance indicators are the level of cash reserves held, and monitoring of the income and expenditure on a regular basis by the committee.

b. Review of activities

The Friends continue to be able to support the hospital throughout the year by the generosity of the public and fundraising of local organisations to enable the purchase of medical equipment, other equipment and furniture, sanitised water and maintenance and renovation of the gardens to name but a few of the areas.

As with many other organisations, our fundraising activities were significantly impacted by the Covid19 pandemic, but we are pleased to report that these are now back up and running. This started with the re-opening of our tea bar in July 2022, followed by the recommencement of our ever popular annual fete in August 2023 as well as other fundraising activities including an annual Christmas Fayre..

The volunteers in the tea bar continue to do a sterling service to the patients and staff and thanks must go to all of the tea bar team, and we are extremely grateful in seeing them all back supporting the tea-bar.

The Friends continues to be in sound financial health and look forward to supporting the dedicated staff at the hospital in caring for the patients.

Trustees' report (continued)
For the year ended 30 September 2023

The Trustees, in making decisions about the charity operations, have taken due regard of the Charity Commission's public benefit guidance when exercising their powers and duties

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. Financial review

A summary of the financial performance is shown below:

Income for the year from all sources amounted to £54,858, with expenditure incurred of £13,715 resulting in net income retained for the year of £41,143.

Net assets amounted to £880,318 as at 30 September 2023 (2022 £839,175).

Full details of the financial position of the charity are stated in the full accounts following this report.

c. Reserves policy

The Trustees have a policy of maintaining reserves of at least £25,000, in order that they can meet the costs of closure or transfer of the charity's affairs should the need ever arise.

Structure, governance and management

a. Constitution

The Friends of the Hospital Association, Deal is registered with the Charity Commission for Engalnd and Wales under charity number 280568 to provide support and additional facilities for the patients and staff of the Victoria Hospital, Deal.

The charity was established by Constitution adopted on 13 June 1980, having previously been formed in 1949 and is constituted under rules (last amended in November 2005).

The charity is registered with Attend (ref no. 299).

b. Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected at the Annual General Meeting and co-opted under the terms of the Trust deed.

a. Future developments

The charity continues to provide fundraising and services to the patients and staff at Deal Hospital through a variety of means including the provision of a tea bar, fundraising activities including the ever populat annual fete as well as other events.

The charity will continue to consider and support requests for funding from the hospital to provide vital equipment and support to the patients and staff.

Friends of the Hospital Association, Deal

Trustees' report (continued)
For the year ended 30 September 2023

The Trustees continue to monitor and seek new ways to strengthen the team of volunteers and work closely with the Hospital Trust to achieve this aim.

This report was approved by the Trustees, on 23/7/24 and signed on their behalf by:

Mrs D Thompson D Thompson

Friends of the Hospital Association, Deal

Independent examiner's report
For the year ended 30 September 2023

Independent examiner's report to the Trustees of Friends of the Hospital Association, Deal (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30 September 2023.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

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 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 the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts 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 been withdrawn.

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

I have completed my examination. I can 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: 24/7/24

D MAPLEY FCCA

Higson & Co, 45 Queen Street, Deal, Kent CT14 6EY

Friends of the Hospital Association, Deal

Statement of financial activities
For the year ended 30 September 2023

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	2	6	8,325	8,331	34,031
Other trading activities	3	-	12,947	12,947	1,058
Investments	4	-	33,580	33,580	29,257
Total income		6	54,852	54,858	64,346
Expenditure on:					
Raising funds		-	3,670	3,670	694
Charitable activities		-	10,045	10,045	9,542
Total expenditure		-	13,715	13,715	10,236
Net income before other recognised gains and losses		6	41,137	41,143	54,110
Net movement in funds		6	41,137	41,143	54,110
Reconciliation of funds:					
Total funds brought forward		4,771	834,404	839,175	785,066
Total funds carried forward		4,777	875,541	880,318	839,176

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

Friends of the Hospital Association, Deal

Balance sheet
As at 30 September 2023

	Note	£	2023 £	£	2022 £
Fixed assets					
Investments	7		**680,000**		680,000
Current assets					
Cash at bank and in hand		**200,353**		159,211	
Creditors: amounts falling due within one year	8	**(35)**		(36)	
Net current assets			**200,318**		159,175
Net assets			**880,318**		839,175
Charity Funds					
Restricted funds	9		**4,777**		4,771
Unrestricted funds	9		**875,541**		834,404
Total funds			**880,318**		839,175

The financial statements were approved by the Trustees on 23 July 2024 and signed on their behalf, by:

D Thompson

Mrs D Thompson, Chairman

Mr M Dyer, Treasurer

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

1. Accounting policies

1.1 Basis of preparation of financial statements

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 financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the 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) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Friends of the Hospital Association, Deal constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and are unaware of any material uncertainties facing the charity that could impact on it's ability to operate as a going concern. As such, the charity continues to adopt the going concern basis in preparing the financial statements.

1.3 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.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

1. Accounting policies (continued)

1.4 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. 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 allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.5 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 Bank.

1.6 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.

1.7 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 within interest payable and similar charges.

1.8 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Investments are recorded at original cost, with market values as at the financial year end disclosed in note 7.

Notes to the financial statements
For the year ended 30 September 2023

1. Accounting policies (continued)

1.9 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.

1.10 Taxation

The association is a registered charity and as such is not subject to UK Income or Corporation Tax.

2. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	6	8,300	8,306	3,838
Legacies	-	-	-	30,168
Subscriptions	-	25	25	25
Total donations and legacies	6	8,325	8,331	34,031
Total 2022	-	34,031	34,031	

3. Fundraising income

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Hospital fete & other fundraising events	-	6,605	6,605	334
Tea-bar	-	6,342	6,342	724
	-	12,947	12,947	1,058
Total 2022	-	1,058	1,058	

Friends of the Hospital Association, Deal

Notes to the financial statements
For the year ended 30 September 2023

4. Investment income

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Bank deposits	-	49	49	-
Investments	-	33,531	33,531	29,257
	-	33,580	33,580	29,257
Total 2022	-	29,257	29,257	

Friends of the Hospital Association, Deal

Notes to the financial statements
For the year ended 30 September 2023

5. Resources expended

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Hospital expenditure				
Medical equipment	-	-	-	1,472
Christmas festivities	-	208	208	231
Gardening - courtyard	-	3,356	3,356	2,355
Drinking water coolers	-	4,248	4,248	3,273
Patients toiletries	-	13	13	292
Other expenses	-	575	575	380
Sub total	-	8,400	8,400	8,003
Fund raising expenses				
Hospital fete	-	726	726	-
Tea-bar	-	2,878	2,878	534
Other	-	65	65	160
Sub total	-	3,669	3,669	694
Management expenses				
Subscriptions	-	1,112	1,112	1,046
Administration expenses	-	54	54	133
Sub total	-	1,166	1,166	1,179
Other expenses				
Newspapers	-	-	-	-
Other	-	-	-	-
Sub total	-	-	-	-
Governance costs				
Independent examiner's fees	-	480	480	360
Sub total	-	480	480	360
Total	-	13,715	13,715	10,236

6. Auditors' remuneration

The Independent Examiner's remuneration amounts to an Independent Examination fee of £ 480 (2022 - £ 360), and other services of £ - (2022 - £-).

Friends of the Hospital Association, Deal

Notes to the financial statements
For the year ended 30 September 2023

7. Fixed asset investments

	Other investments £
At cost	
At 1 October 2022 and 30 September 2023	**680,000**

Investments at cost comprise:

	2023 £	2022 £
Charishare Common Investment fund	**345,000**	345,000
Charinco Common Investment fund	**335,000**	335,000
Total at cost	**680,000**	680,000

All the fixed asset investments are held in the UK

Valuation

The market value of the investment funds at the balance sheet date was:-

	2023 £	2022 £
BLK Charities UK Equity Fund (formerly Charishare Common Investment fund)	**672,318**	593,493
BLK Charities UK Bond Fund (formerly Charinco Common Investment fund)	**256,631**	260,458
	928,949	853,951

8. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	**35**	36

9. Statement of funds

Statement of funds - current year

	Balance at 1 October 2022 £	Income £	Expenditure £	Balance at 30 September 2023 £
Unrestricted funds				
General Funds - all funds	780,294	-	-	780,294
Other General funds	54,110	54,852	(13,715)	95,247
	834,404	54,852	(13,715)	875,541
Restricted funds				
Restricted Funds - all funds	4,771	-	-	4,771
Other Restricted funds	-	6	-	6
	4,771	6	-	4,777
Total of funds	839,175	54,858	(13,715)	880,318

Restricted funds are held in respect of expenses relating to hospital and district nurses and comprise of donations specifically for this purpose, together with a proportion of bank interest received on funds held.

Statement of funds - prior year

	Balance at 1 October 2021 £	Income £	Expenditure £	Balance at 30 September 2022 £
General Funds - all funds	780,294	65,346	(10,236)	835,404
Restricted funds				
Restricted Funds - all funds	4,771	-	-	4,771
Total of funds	785,065	65,346	(10,236)	840,175

Summary of funds - current year

	Balance at 1 October 2022 £	Income £	Expenditure £	Balance at 30 September 2023 £
General funds	834,404	54,852	(13,715)	875,541
Restricted funds	4,771	6	-	4,777
	839,175	54,858	(13,715)	880,318

Summary of funds - prior year

	Balance at 1 October 2021 £	Income £	Expenditure £	Balance at 30 September 2022 £
General funds	780,294	65,346	(10,236)	835,404
Restricted funds	4,771	-	-	4,771
	785,065	65,346	(10,236)	840,175

10. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Fixed asset investments	-	680,000	680,000
Current assets	4,777	195,576	200,353
Creditors due within one year	-	(35)	(35)
	4,777	875,541	880,318

Analysis of net assets between funds - prior year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Fixed asset investments	-	680,000	680,000
Current assets	4,771	154,440	159,211
Creditors due within one year	-	(35)	(35)
	4,771	834,405	839,175

Notes to the financial statements
For the year ended 30 September 2023

11. Capital commitments

Future commitments for items of expenditure authorised by the committee are set out below:-

	2023 £	2022 £
CCTV	**5,000**	5,000
MIU chairs	**2,198**	2,198
Water supply	**4,500**	2,500
Ward storage	**4,500**	4,500
Hospice room refurbishment	**6,687**	6,687
Bariatric chairs	**829**	829
Dictating machine and software	**1,380**	1,380
Opthalmoscopes	**572**	572
Bike rack	**25**	25
	25,691	23,691

12. Related party transactions

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2022 - Nil).

No trustees received remuneration or reimbursement of expenses in the current year (2022 - Nil).

Accounts

Charity number: 0280568

Friends of the Hospital Association, Deal

Unaudited

Trustees' report and financial statements

For the year ended 30 September 2022

Friends of the Hospital Association, Deal

Contents

Reference and administrative details of the charity, its trustees and advisers
For the year ended 30 September 2022

Trustees

Charity registered number

0280568

Principal office

Deal & Walmer Victoria War Memorial Hospital
London Road
Deal
Kent
CT14 9UA

Accountants

Higson & Co (Deal) Ltd
45 Queen Street
Deal
Kent
CT14 6EY

Trustees' report
For the year ended 30 September 2022

The Trustees present their annual report together with the financial statements of the charity for the 1 October 2021 to 30 September 2022.

Objectives and Activities

a. Objectives

To relieve the patients and former patients of the hospital who are sick, convalescent, disabled, handicapped, infirm or in need of financial assistance and, generally, to support the charitable work of the said hospital.

b. Activities for achieving objectives

To supplement the hospital service by provision of equipment and facilities for the relief of present or former patients in need. To provide amenities in the hospital for patients and staff including a tea bar. To encourage and maintain public interest in the hospital and raise funds to achieve these needs.

c. Main activities undertaken to further the charity's purposes for the public benefit

The committee receive and review requests from hospital staff on a regular basis throughout the year for equipment and facilities that meet the charitable objectives.

The funding to meet these requests come from donations from the public, bequests left to the charity, fundraising activities, and investment income on funds invested.

Achievements and performance

a. Key financial performance indicators

The main key performance indicators are the level of cash reserves held, and monitoring of the income and expenditure on a regular basis by the committee.

b. Review of activities

The Friends continue to be able to support the hospital throughout the year by the generosity of the public and fundraising of local organisations to enable the purchase of medical equipment, other equipment and furniture, sanitised water and maintenance and renovation of the gardens to name but a few of the areas.

As with many other organisations, our fundraising activities continued to be significantly impacted by the Covid19 pandemic, and sadly the committee had no alternative but to again cancel our annual fete scheduled for August 2022 and continue with the closure of the hospital tea-bar for the majority of the year. We are pleased to report that the tea bar re-opened in July 2022 and our fundraising activities following the removal of restrictions.

The volunteers in the tea bar continue to do a sterling service to the patients and staff and thanks must go to all of the tea bar team, and we are extremely grateful in seeing them all back supporting the tea-bar.

Despite the pandemic impact, The Friends continues to be in sound financial health and look forward to supporting the dedicated staff at the hospital in caring for the patients.

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. Reserves policy

The Trustees have a policy of maintaining reserves of at least £25,000, in order that they can meet the costs of closure or transfer of the charity's affairs should the need ever arise.

Structure, governance and management

a. Constitution

The Association has been constituted under rules (last amended in November 2005) to provide support and additional facilities for the patients of the Victoria Hospital, Deal. It is registered with Attend (ref no. 299) and the charity commission (ref no. 280568).

b. Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected at the Annual General Meeting and co-opted under the terms of the Trust deed.

This report was approved by the Trustees, on 11 July 2023 and signed on their behalf by:

Mrs D Thompson

Independent examiner's report
For the year ended 30 September 2022

Independent examiner's report to the Trustees of Friends of the Hospital Association, Deal (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30 September 2022.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

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 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 the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts 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 been withdrawn.

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

I have completed my examination. I can 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: 28 July 2023

Higson & Co, 45 Queen Street, Deal, Kent CT14 6EY

Friends of the Hospital Association, Deal

Statement of financial activities
For the year ended 30 September 2022

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	2	-	34,031	34,031	74,305
Other trading activities	3	-	1,058	1,058	416
Investments	4	-	29,257	29,257	27,196
Total income		-	64,346	64,346	101,917
Expenditure on:					
Raising funds		-	694	694	(85)
Charitable activities		-	9,542	9,542	6,521
Total expenditure		-	10,236	10,236	6,436
Net income before other recognised gains and losses		-	54,110	54,110	95,481
Net movement in funds		-	54,110	54,110	95,481
Reconciliation of funds:					
Total funds brought forward		4,771	780,295	785,066	689,585
Total funds carried forward		4,771	834,405	839,176	785,066

The notes on pages 7 to 15 form part of these financial statements.

Friends of the Hospital Association, Deal

Balance sheet
As at 30 September 2022

	Note	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Investments	7		**680,000**		580,000
Current assets					
Cash at bank and in hand		**159,211**		205,550	
Creditors: amounts falling due within one year	8	**(35)**		(484)	
Net current assets			**159,176**		205,066
Net assets			**839,176**		785,066
Charity Funds					
Restricted funds	9		**4,771**		4,771
Unrestricted funds	9		**834,405**		780,295
Total funds			**839,176**		785,066

The financial statements were approved by the Trustees on 11 July 2023 and signed on their behalf, by:

Mrs D Thompson, Chairman **Mr M Dyer, Treasurer**

The notes on pages 7 to 15 form part of these financial statements.

Notes to the financial statements
For the year ended 30 September 2022

1. Accounting policies

1.1 Basis of preparation of financial statements

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 financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the 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) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Friends of the Hospital Association, Deal constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and are unaware of any material uncertainties facing the charity that could impact on it's ability to operate as a going concern. As such, the charity continues to adopt the going concern basis in preparing the financial statements.

1.3 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.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

1. Accounting policies (continued)

1.4 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. 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 allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.5 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 Bank.

1.6 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.

1.7 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 within interest payable and similar charges.

1.8 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Notes to the financial statements
For the year ended 30 September 2022

1. Accounting policies (continued)

1.9 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.

1.10 Taxation

The association is a registered charity and as such is not subject to UK Income or Corporation Tax.

2. Income from donations and legacies

	Restricted funds 2022 £	**Unrestricted funds 2022 £**	**Total funds 2022 £**	Total funds 2021 £
Donations	**-**	**3,838**	**3,838**	13,065
Legacies	**-**	**30,168**	**30,168**	61,215
Subscriptions	**-**	**25**	**25**	25
Total donations and legacies	**-**	**34,031**	**34,031**	74,305
Total 2021	-	74,305	74,305	

3. Fundraising income

	Restricted funds 2022 £	**Unrestricted funds 2022 £**	**Total funds 2022 £**	Total funds 2021 £
Hospital fete & other fundraising events	**-**	**334**	**334**	175
Tea-bar	**-**	**724**	**724**	241
	-	**1,058**	**1,058**	416
Total 2021	-	416	416	

4. Investment income

	Restricted funds 2022 £	**Unrestricted funds 2022 £**	**Total funds 2022 £**	Total funds 2021 £
Investments	**-**	**29,257**	**29,257**	27,195
Subtotal	**-**	**29,257**	**29,257**	27,195
Other investment income	**-**	**-**	**-**	1
	-	**29,257**	**29,257**	27,196
Total 2021	-	27,195	27,195	

Notes to the financial statements
For the year ended 30 September 2022

5. Resources expended

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Hospital expenditure				
Medical equipment	-	1,472	1,472	-
Christmas festivities	-	231	231	3,475
Gardening - courtyard	-	2,355	2,355	195
Drinking water coolers	-	3,273	3,273	-
Patients toiletries	-	292	292	496
Other expenses	-	380	380	393
Sub total	-	8,003	8,003	4,559
Fund raising expenses				
Hospital fete	-	-	-	-
Tea-bar	-	534	534	-
Other	-	160	160	(85)
Sub total	-	694	694	(85)
Management expenses				
Subscriptions	-	1,046	1,046	1,010
Administration expenses	-	133	133	15
Sub total	-	1,179	1,179	1,025
Other expenses				
Newspapers	-	-	-	487
Other	-	-	-	-
Sub total	-	-	-	487
Governance costs				
Independent examiner's fees	-	360	360	450
Sub total	-	360	360	450
Total	-	10,236	10,236	6,436

6. Auditors' remuneration

The Independent Examiner's remuneration amounts to an Independent Examination fee of £ 360 (2021 - £ 450), and other services of £ - (2021 - £0).

Notes to the financial statements
For the year ended 30 September 2022

7. Fixed asset investments

	Other investments £
At cost	
At 1 October 2021	**580,000**
Additions	**100,000**
At 30 September 2022	**680,000**

Investments at cost comprise:

	2022 £	2021 £
Charishare Common Investment fund	**345,000**	345,000
Charinco Common Investment fund	**335,000**	235,000
Total at cost	**680,000**	580,000

All the fixed asset investments are held in the UK

Valuation

The market value of the investment funds at the balance sheet date was:-

	2022 £	2021 £
BLK Charities UK Equity Fund (formerly Charishare Common Investment fund)	**593,493**	659,353
BLK Charities UK Bond Fund (formerly Charinco Common Investment fund)	**260,458**	227,526
	853,951	886,879

8. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	**35**	484

Friends of the Hospital Association, Deal

Notes to the financial statements
For the year ended 30 September 2022

9. Statement of funds

Statement of funds - current year

	Balance at 1 October 2021 £	Income £	Expenditure £	Balance at 30 September 2022 £
Unrestricted funds				
General Funds - all funds	**780,294**	**-**	**-**	**780,294**
Other General funds	**1**	**64,346**	**(10,236)**	**54,111**
	780,295	**64,346**	**(10,236)**	**834,405**
Restricted funds				
Restricted Funds - all funds	**4,771**	**-**	**-**	**4,771**
Total of funds	**785,066**	**64,346**	**(10,236)**	**839,176**

Restricted funds are held in respect of expenses relating to hospital and district nurses and comprise of donations specifically for this purpose, together with a proportion of bank interest received on funds held.

Statement of funds - prior year

	Balance at 1 October 2020 £	Income £	Expenditure £	Balance at 30 September 2022 £
General Funds - all funds	684,814	101,916	(6,436)	780,294
Restricted funds				
Restricted Funds - all funds	4,771	-	-	4,771
Total of funds	689,585	101,916	(6,436)	785,065

Summary of funds - current year

	Balance at 1 October 2021 £	Income £	Expenditure £	Balance at 30 September 2022 £
General funds	**780,295**	**64,346**	**(10,236)**	**834,405**
Restricted funds	**4,771**	**-**	**-**	**4,771**
	785,066	**64,346**	**(10,236)**	**839,176**

Notes to the financial statements
For the year ended 30 September 2022

9. Statement of funds (continued)

Summary of funds - prior year

	Balance at 1 October 2020 £	Income £	Expenditure £	Balance at 30 September 2021 £
General funds	684,814	101,916	(6,436)	780,294
Restricted funds	4,771	-	-	4,771
	689,585	101,916	(6,436)	785,065

10. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 £	**Unrestricted funds 2022 £**	**Total funds 2022 £**
Fixed asset investments	**-**	**680,000**	**680,000**
Current assets	**4,771**	**154,440**	**159,211**
Creditors due within one year	**-**	**(35)**	**(35)**
	4,771	**834,405**	**839,176**

Analysis of net assets between funds - prior year

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Fixed asset investments	-	580,000	580,000
Current assets	4,771	200,779	205,550
Creditors due within one year	-	(485)	(485)
	4,771	780,294	785,066

11. Capital commitments

Future commitments for items of expenditure authorised by the committee are set out below:-

	2022 £	2021 £
CCTV	**5,000**	5,000
MIU chairs	**2,198**	2,198
Water supply	**2,500**	2,500
Ward storage	**4,500**	4,500
Hospice room refurbishment	**6,687**	10,287
Bariatric chairs	**829**	829
Dictating machine and software	**1,380**	1,380
Opthalmoscopes	**572**	-
Bike rack	**25**	-
	23,691	26,694

12. Related party transactions

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2021 - Nil).

No trustees received reimbursement of expenses in the current year (2021 - Nil).

Accounts

Charity number: 0280568

Friends of the Hospital Association, Deal

Unaudited

Trustees' report and financial statements

For the year ended 30 September 2021

Friends of the Hospital Association, Deal

Contents

Friends of the Hospital Association, Deal

Reference and administrative details of the charity, its trustees and advisers
For the year ended 30 September 2021

Trustees

Charity registered number

0280568

Principal office

Deal & Walmer Victoria War Memorial Hospital
London Road
Deal
Kent
CT14 9UA

Accountants

Higson APS Ltd
45 Queen Street
Deal
Kent
CT14 6EY

Trustees' report
For the year ended 30 September 2021

The Trustees present their annual report together with the financial statements of the charity for the 1 October 2020 to 30 September 2021.

Objectives and Activities

a. Objectives

To relieve the patients and former patients of the hospital who are sick, convalescent, disabled, handicapped, infirm or in need of financial assistance and, generally, to support the charitable work of the said hospital.

b. Activities for achieving objectives

To supplement the hospital service by provision of equipment and facilities for the relief of present or former patients in need. To provide amenities in the hospital for patients and staff including a tea bar. To encourage and maintain public interest in the hospital and raise funds to achieve these needs.

c. Main activities undertaken to further the charity's purposes for the public benefit

The committee receive and review requests from hospital staff on a regular basis throughout the year for equipment and facilities that meet the charitable objectives.

The funding to meet these requests come from donations from the public, bequests left to the charity, fundraising activities, and investment income on funds invested.

Achievements and performance

a. Key financial performance indicators

The main key performance indicators are the level of cash reserves held, and monitoring of the income and expenditure on a regular basis by the committee.

b. Review of activities

The Friends continue to be able to support the hospital throughout the year by the generosity of the public and fundraising of local organisations to enable the purchase of medical equipment, other equipment and furniture, sanitised water and maintenance of the gardens to name but a few of the areas.

As with many other organisations, our fundraising activities continued to be significantly impacted by the Covid19 pandemic, and sadly the committee had no alternative but to again cancel our annual fete scheduled for August 2021 and continue with the closure of the hospital tea-bar. We hope to be in a position to be able to re-open the tea bar and recommence our fundraising activities in the near future following the removal of restrictions, although we continue to be mindful of the views of our volunteers.

The volunteers in the tea bar continue to do a sterling service to the patients and staff and thanks must go to all of the tea bar team, and we look forward to seeing them all back supporting the tea-bar soon.

Despite the pandemic impact, The Friends continues to be in sound financial health and look forward to supporting the dedicated staff at the hospital in caring for the patients.

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. Reserves policy

The Trustees have a policy of maintaining reserves of at least £25,000.

Structure, governance and management

a. Constitution

The Association has been constituted under rules (last amended in November 2005) to provide support and additional facilities for the patients of the Victoria Hospital, Deal. It is registered with Attend (ref no. 299) and the charity commission (ref no. 280568).

b. Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected at the Annual General Meeting and co-opted under the terms of the Trust deed.

This report was approved by the Trustees, on 3 May 2022 and signed on their behalf by:

Mrs D Thompson

Friends of the Hospital Association, Deal

Independent examiner's report
For the year ended 30 September 2021

Independent examiner's report to the Trustees of Friends of the Hospital Association, Deal (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30 September 2021.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

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 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 the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts 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 been withdrawn.

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

I have completed my examination. I can 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: P S L Higson Dated: 25/8/22

Higson & Co, 45 Queen Street, Deal, Kent CT14 6EY

Friends of the Hospital Association, Deal

Statement of financial activities
For the year ended 30 September 2021

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	2	-	74,305	74,305	30,238
Other trading activities	3	-	416	416	2,739
Investments	4	-	27,195	27,195	22,190
Total income		-	101,916	101,916	55,167
Expenditure on:					
Raising funds		-	(85)	(85)	2,194
Charitable activities		-	6,521	6,521	27,460
Other expenditure		-	-	-	1
Total expenditure		-	6,436	6,436	29,655
Net income before other recognised gains and losses		-	95,480	95,480	25,512
Net movement in funds		-	95,480	95,480	25,512
Reconciliation of funds:					
Total funds brought forward		4,771	684,814	689,585	664,073
Total funds carried forward		4,771	780,294	785,065	689,585

The notes on pages 7 to 14 form part of these financial statements.

Friends of the Hospital Association, Deal

Balance sheet
As at 30 September 2021

	Note	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Investments	7		**580,000**		580,000
Current assets					
Cash at bank and in hand		**205,550**		110,632	
Creditors: amounts falling due within one year	8	**(485)**		(1,047)	
Net current assets			**205,065**		109,585
Net assets			**785,065**		689,585
Charity Funds					
Restricted funds	9		**4,771**		4,771
Unrestricted funds	9		**780,294**		684,814
Total funds			**785,065**		689,585

The financial statements were approved by the Trustees on 3 May 2022 and signed on their behalf, by:

Mrs D Thompson, Chairman **Mr M Dyer, Treasurer**

The notes on pages 7 to 14 form part of these financial statements.

Notes to the financial statements
For the year ended 30 September 2021

1. Accounting policies

1.1 Basis of preparation of financial statements

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 financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the 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) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Friends of the Hospital Association, Deal constitutes a public benefit entity as defined by FRS 102.

1.2 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.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

1.3 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. 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 allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1. Accounting policies (continued)

1.4 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 Bank.

1.5 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.

1.6 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 within interest payable and similar charges.

1.7 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.8 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.

1.9 Taxation

The association is a registered charity and as such is not subject to UK Income or Corporation Tax.

Notes to the financial statements
For the year ended 30 September 2021

2. Income from donations and legacies

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	-	13,065	13,065	7,790
Legacies	-	61,215	61,215	22,418
Subscriptions	-	25	25	30
Total donations and legacies	-	74,305	74,305	30,238
Total 2020	50	30,188	30,238	

3. Fundraising income

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Hospital fete	-	175	175	-
Tea-bar	-	241	241	2,739
	-	416	416	2,739
Total 2020	-	2,739	2,739	

4. Investment Income

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Investments	-	27,195	27,195	22,190
Total 2020	-	22,190	22,190	

Notes to the financial statements
For the year ended 30 September 2021

5. Resources expended

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Hospital expenditure				
Medical equipment	-	-	-	7,664
Other equipment & furniture	-	-	-	14,171
Christmas festivities	-	3,475	3,475	161
Gardening - courtyard	-	195	195	120
Sub total	-	3,670	3,670	22,116
Fund raising expenses				
Hospital fete	-	-	-	104
Tea-bar	-	-	-	2,091
Sub total	-	-	-	2,195
Management expenses				
Subscriptions	-	1,010	1,010	1,057
Administration expenses	-	15	15	44
Sub total	-	1,025	1,025	1,101
Other expenses				
Newspapers	-	487	487	595
Other	-	-	-	3,120
Sub total	-	487	487	3,715
Governance costs				
Independent examiner's fees	-	450	450	420
Sub total	-	450	450	420
Total	-	5,632	5,632	29,547

6. Auditors' remuneration

The Independent Examiner's remuneration amounts to an Independent Examination fee of £ 450 (2020 - £ 420), and other services of £ - (2020 - £0).

Notes to the financial statements
For the year ended 30 September 2021

7. Fixed asset investments

	Other investments £
At cost	
At 1 October 2020 and 30 September 2021	**580,000**

Investments at cost comprise:

	2021 £	2020 £
Charishare Common Investment fund	**345,000**	345,000
Charinco Common Investment fund	**235,000**	235,000
Total at cost	**580,000**	580,000

All the fixed asset investments are held in the UK

Valuation

The market value of the investment funds at the balance sheet date was:-

	2021 £	2020 £
BLK Charities UK Equity Fund (formerly Charishare Common Investment fund)	**659,353**	544,251
BLK Charities UK Bond Fund (formerly Charinco Common Investment fund)	**227,526**	243,222
	886,879	787,473

8. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	**485**	1,047

Notes to the financial statements
For the year ended 30 September 2021

9. Statement of funds

Statement of funds - current year

	Balance at 1 October 2020 £	Income £	Expenditure £	Balance at 30 September 2021 £
Unrestricted funds				
General Funds - all funds	**684,814**	**101,916**	**(6,436)**	**780,294**
Restricted funds				
Restricted Funds - all funds	**4,771**	**-**	**-**	**4,771**
Total of funds	**689,585**	**101,916**	**(6,436)**	**785,065**

Restricted funds are held in respect of expenses relating to hospital and district nurses and comprise of donations specifically for this purpose, together with a proportion of bank interest received on funds held.

Statement of funds - prior year

	Balance at 1 October 2019 £	Income £	Expenditure £	Balance at 30 September 2020 £
General Funds - all funds	659,232	56,400	(29,534)	686,098
Restricted funds				
Restricted Funds - all funds	4,841	50	(120)	4,771
Total of funds	664,073	56,450	(29,654)	690,869

Summary of funds - current year

	Balance at 1 October 2020 £	Income £	Expenditure £	Balance at 30 September 2021 £
General funds	**684,814**	**101,916**	**(6,436)**	**780,294**
Restricted funds	**4,771**	**-**	**-**	**4,771**
	689,585	**101,916**	**(6,436)**	**785,065**

9. Statement of funds (continued)

Summary of funds - prior year

	Balance at 1 October 2019 £	Income £	Expenditure £	Balance at 30 September 2020 £
General funds	659,232	56,400	(29,534)	686,098
Restricted funds	4,841	50	(120)	4,771
	664,073	56,450	(29,654)	690,869

10. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2021 £	**Unrestricted funds 2021 £**	**Total funds 2021 £**
Fixed asset investments	**-**	**580,000**	**580,000**
Current assets	**4,771**	**200,779**	**205,550**
Creditors due within one year	**-**	**(485)**	**(485)**
	4,771	**780,294**	**785,065**

Analysis of net assets between funds - prior year

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Fixed asset investments	-	580,000	580,000
Current assets	4,771	105,861	110,632
Creditors due within one year	-	(1,047)	(1,047)
	4,771	684,814	689,585

11. Capital commitments

Future commitments for items of expenditure authorised by the committee are set out below:-

	2021	2020
	£	£
X-Ray machine and associated works	-	6,568
CCTV	5,000	5,000
MIU chairs	2,198	2,198
Water supply	2,500	2,500
Community Clinic Chairs	-	1,000
Physio equipment	-	1,654
Ward storage	4,500	4,500
Hospice room refurbishment	6,687	10,287
Blood pressure machines	-	2,948
Bariatric chairs	829	829
Dictating machine and software	1,380	1,380
Aurisoscopes	-	1,394
	23,094	40,258

12. Related party transactions

No Trustee has received any financial benefit from the charity during the year.

Accounts

Charity number: 0280568

Friends of the Hospital Association, Deal

Unaudited

Trustees' report and financial statements

For the year ended 30 September 2020

Friends of the Hospital Association, Deal

Contents

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Trustees' report
For the year ended 30 September 2020

The Trustees present their annual report together with the financial statements of the charity for the 1 October 2019 to 30 September 2020.

Objectives and Activities

a. Objectives

To relieve the patients and former patients of the hospital who are sick, convalescent, disabled, handicapped, infirm or in need of financial assistance and, generally, to support the charitable work of the said hospital.

b. Activities for achieving objectives

To supplement the hospital service by provision of equipment and facilities for the relief of present or former patients in need. To provide amenities in the hospital for patients and staff including a tea bar. To encourage and maintain public interest in the hospital and raise funds to achieve these needs.

c. Main activities undertaken to further the charity's purposes for the public benefit

The committee receive and review requests from hospital staff on a regular basis throughout the year for equipment and facilities that meet the charitable objectives.

The funding to meet these requests come from donations from the public, bequests left to the charity, fundraising activities, and investment income on funds invested.

Achievements and performance

a. Key financial performance indicators

The main key performance indicators are the level of cash reserves held, and monitoring of the income and expenditure on a regular basis by the committee.

b. Review of activities

The Friends continue to be able to support the hospital throughout the year by the generosity of the public and fundraising of local organisations to enable the purchase of medical equipment, other equipment and furniture, sanitised water and maintenance of the gardens to name but a few of the areas.

As with many other organisations, our fundraising activities were significantly impacted by the Covid19 pandemic, and sadly the committee had no alternative but to cancel our annual fete scheduled for August 2020 and close the hospital tea-bar. We hope to be in a position to be able to re-open the tea bar and recommence our fundraising activities in the near future as the pandemic measures start to get the risk of the virus under control.

The volunteers in the tea bar continue to do a sterling service to the patients and staff and thanks must go to all of the tea bar team, and we look forward to seeing them all back supporting the tea-bar soon.

Despite the pandemic impact, The Friends continues to be in sound financial health and look forward to supporting the dedicated staff at the hospital in caring for the patients.

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. Reserves policy

The Trustees have a policy of maintaining reserves of at least £25,000.

Structure, governance and management

a. Constitution

The Association has been constituted under rules (last amended in November 2005) to provide support and additional facilities for the patients of the Victoria Hospital, Deal. It is registered with Attend (ref no. 299) and the charity commission (ref no. 280568).

b. Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected at the Annual General Meeting and co-opted under the terms of the Trust deed.

This report was approved by the Trustees, on 28 May 2021 and signed on their behalf by:

Mrs D Thompson

Independent examiner's report
For the year ended 30 September 2020

Independent examiner's report to the Trustees of Friends of the Hospital Association, Deal (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30 September 2020.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

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 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 the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts 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 been withdrawn.

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

I have completed my examination. I can 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: Higson & Co

Dated: 30 July 2021

Higson & Co, 45 Queen Street, Deal, Kent CT14 6EY

Friends of the Hospital Association, Deal

Statement of financial activities
For the year ended 30 September 2020

	Note	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	2	50	30,188	30,238	12,575
Other trading activities	3	-	2,739	2,739	19,077
Investments	4	-	22,190	22,190	29,719
Total income		50	55,117	55,167	61,371
Expenditure on:					
Raising funds		-	2,194	2,194	6,499
Charitable activities		120	27,340	27,460	272,953
Other expenditure		-	-	-	(1)
Total expenditure		120	29,534	29,654	279,451
Net income / (expenditure) before other recognised gains and losses		(70)	25,583	25,513	(218,080)
Net movement in funds		(70)	25,583	25,513	(218,080)
Reconciliation of funds:					
Total funds brought forward		4,841	659,232	664,073	882,153
Total funds carried forward		4,771	684,815	689,586	664,073

The notes on pages 7 to 14 form part of these financial statements.

Friends of the Hospital Association, Deal

Balance sheet
As at 30 September 2020

	Note	£	2020 £	£	2019 £
Fixed assets					
Investments	6		**580,000**		580,000
Current assets					
Cash at bank and in hand		**110,632**		85,434	
Creditors: amounts falling due within one year	7	**(1,046)**		(1,361)	
Net current assets			**109,586**		84,073
Net assets			**689,586**		664,073
Charity Funds					
Restricted funds	8		**4,771**		4,841
Unrestricted funds	8		**684,815**		659,232
Total funds			**689,586**		664,073

The financial statements were approved by the Trustees on 28 May 2021 and signed on their behalf, by:

Mrs D Thompson, Chairman **Mr M Dyer, Treasurer**

The notes on pages 7 to 14 form part of these financial statements.

1. Accounting policies

1.1 Basis of preparation of financial statements

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 financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the 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) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Friends of the Hospital Association, Deal constitutes a public benefit entity as defined by FRS 102.

1.2 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.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

1.3 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. 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 allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1. Accounting policies (continued)

1.4 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 Bank.

1.5 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.

1.6 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 within interest payable and similar charges.

1.7 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.8 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.

1.9 Taxation

The association is a registered charity and as such is not subject to UK Income or Corporation Tax.

Friends of the Hospital Association, Deal

Notes to the financial statements
For the year ended 30 September 2020

2. Income from donations and legacies

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Donations	50	7,740	7,790	12,550
Legacies	-	22,418	22,418	-
Subscriptions	-	30	30	25
Total donations and legacies	50	30,188	30,238	12,575
Total 2019	270	12,305	12,575	

3. Fundraising income

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Hospital fete	-	-	-	8,767
Tea-bar	-	2,739	2,739	10,309
Subtotal	-	2,739	2,739	19,076
Other fundraising income	-	-	-	1
	-	2,739	2,739	19,077
Total 2019	-	19,077	19,077	

4. Investment income

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Investments	-	22,190	22,190	29,719
Total 2019	-	29,719	29,719	

Friends of the Hospital Association, Deal

Notes to the financial statements
For the year ended 30 September 2020

5. Resources expended

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Hospital expenditure				
Medical equipment	-	7,664	7,664	264,929
Other equipment & furniture	-	14,171	14,171	1,463
Christmas festivities	-	161	161	428
Gardening - courtyard	-	120	120	235
Sub total	-	22,116	22,116	267,055
Fund raising expenses				
Hospital fete	-	104	104	1,217
Tea-bar	-	2,091	2,091	5,281
Sub total	-	2,195	2,195	6,498
Management expenses				
Subscriptions	-	1,057	1,057	1,021
Administration expenses	-	44	44	27
Sub total	-	1,101	1,101	1,048
Other expenses				
Newspapers	-	595	595	1,913
Other	120	3,000	3,120	2,517
Sub total	120	3,595	3,715	4,430
Governance costs				
Independent examiner's fees	-	420	420	420
Sub total	-	420	420	420
Total	120	29,427	29,547	279,451

6. Fixed asset investments

	Other investments £
At cost	
At 1 October 2019 and 30 September 2020	580,000

Notes to the financial statements
For the year ended 30 September 2020

6. Fixed asset investments (continued)

Investments at cost comprise:

	2020 £	2019 £
Charishare Common Investment fund	**345,000**	345,000
Charinco Common Investment fund	**235,000**	235,000
Total at cost	**580,000**	580,000

All the fixed asset investments are held in the UK

Valuation

The market value of the investment funds at the balance sheet date was:-

	2020 £	2019 £
Charishare Common Investment fund	**544,251**	624,991
Charinco Common Investment fund	**243,222**	242,480
	787,473	867,471

7. Creditors: Amounts falling due within one year

	2020 £	2019 £
Trade creditors	**1,046**	1,361

Friends of the Hospital Association, Deal

Notes to the financial statements
For the year ended 30 September 2020

8. Statement of funds

Statement of funds - current year

	Balance at 1 October 2019 £	Income £	Expenditure £	Balance at 30 September 2020 £
Unrestricted funds				
General Funds - all funds	659,232	56,400	(29,534)	686,098
Other General funds	-	(1,283)	-	(1,283)
	659,232	55,117	(29,534)	684,815
Restricted funds				
Restricted Funds - all funds	4,841	50	(120)	4,771
Total of funds	664,073	55,167	(29,654)	689,586

Restricted funds are held in respect of expenses relating to hospital and district nurses and comprise of donations specifically for this purpose, together with a proportion of bank interest received on funds held.

Statement of funds - prior year

	Balance at 1 October 2018 £	Income £	Expenditure £	Balance at 30 September 2019 £
General Funds - all funds	822,249	70,271	(12,650)	879,870
Restricted funds				
Restricted Funds - all funds	2,283	270	-	4,841
Total of funds	824,532	70,541	(12,650)	884,711

Summary of funds - current year

	Balance at 1 October 2019 £	Income £	Expenditure £	Balance at 30 September 2020 £
General funds	659,232	55,117	(29,534)	684,815
Restricted funds	4,841	50	(120)	4,771
	664,073	55,167	(29,654)	689,586

Friends of the Hospital Association, Deal

Notes to the financial statements
For the year ended 30 September 2020

8. Statement of funds (continued)

Summary of funds - prior year

	Balance at 1 October 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2019 £
General funds	822,249	70,271	(12,650)	-	879,870
Restricted funds	2,283	270	-	2,288	4,841
	824,532	70,541	(12,650)	2,288	884,711

9. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2020 £	**Unrestricted funds 2020 £**	**Total funds 2020 £**
Fixed asset investments	**-**	**580,000**	**580,000**
Current assets	**4,771**	**105,861**	**110,632**
Creditors due within one year	**-**	**(1,047)**	**(1,047)**
Difference	**-**	**1**	**1**
	4,771	**684,815**	**689,586**

Analysis of net assets between funds - prior year

	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £
Fixed asset investments	-	680,000	580,000
Current assets	4,841	200,776	85,434
Creditors due within one year	-	(906)	(1,360)
	4,841	879,870	664,073

10. Capital commitments

Future commitments for items of expenditure authorised by the committee are set out below:-

	2020	2019
	£	£
X-Ray machine and associated works	-	6,568
CCTV	**5,000**	5,000
MIU chairs	**2,198**	2,198
Water supply	**2,500**	2,500
Community Clinic Chairs	-	1,000
Physio equipment	-	1,654
Ward storage	**4,500**	4,500
Hospice room refurbishment	**6,687**	10,287
Blood pressure machines	-	2,948
Bariatric chairs	**829**	829
Dictating machine and software	**1,380**	1,380
Aurisoscopes	-	1,394
	23,094	40,258

11. Related party transactions

No Trustee has received any financial benefit from the charity during the year.