

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

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Friends of the Hospital Association, Deal

Reference and administrative details of the charity, its trustees and advisers For the year ended 30 September 2020

Trustees

Mrs D Thompson, Chair
Mr L Alton
Mrs A T Collyer
Mr M Dyer, Treasurer
Mrs K Campbell
Mrs P Thomsett-Jones
Mrs C Hutchison
Mrs S Rook
Mrs M Ebdon
Mrs L Dalton
Mrs E Whitten
Mrs M Laing, Secretary
Mrs P Ede
Mrs M McMenamin

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

Friends of the Hospital Association, Deal

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

Friends of the Hospital Association, Deal

Trustees' report (continued)

For the year ended 30 September 2020

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

Friends of the Hospital Association, Deal

**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 in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

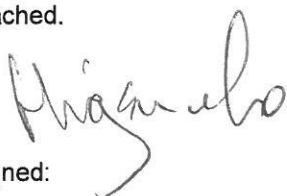
I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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:

30 July 2021

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.

Friends of the Hospital Association, Deal

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

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.

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

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	

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

Friends of the Hospital Association, Deal

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	<u>580,000</u>	<u>580,000</u>

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
	<u>787,473</u>	<u>867,471</u>

7. Creditors: Amounts falling due within one year

	2020 £	2019 £
Trade creditors	<u>1,046</u>	<u>1,361</u>

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)
	<u>659,232</u>	<u>55,117</u>	<u>(29,534)</u>	<u>684,815</u>
Restricted funds				
Restricted Funds - all funds	4,841	50	(120)	4,771
Total of funds	<u>664,073</u>	<u>55,167</u>	<u>(29,654)</u>	<u>689,586</u>

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	<u>824,532</u>	<u>70,541</u>	<u>(12,650)</u>	<u>884,711</u>

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
	<u>664,073</u>	<u>55,167</u>	<u>(29,654)</u>	<u>689,586</u>

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
	<u>824,532</u>	<u>70,541</u>	<u>(12,650)</u>	<u>2,288</u>	<u>884,711</u>

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
	<u>4,771</u>	<u>684,815</u>	<u>689,586</u>

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)
	<u>4,841</u>	<u>879,870</u>	<u>664,073</u>

10. Capital commitments

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

Friends of the Hospital Association, Deal

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

	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
	<u>23,094</u>	<u>40,258</u>

11. Related party transactions

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