

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

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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 2022

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

Friends of the Hospital Association, Deal

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

Friends of the Hospital Association, Deal

Trustees' report (continued)

For the year ended 30 September 2022

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

Friends of the Hospital Association, Deal

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 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: 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 £	£	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 its 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.

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

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

Friends of the Hospital Association, Deal

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

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

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
	<u>780,295</u>	<u>64,346</u>	<u>(10,236)</u>	<u>834,405</u>
Restricted funds				
Restricted Funds - all funds	4,771	-	-	4,771
Total of funds	<u>785,066</u>	<u>64,346</u>	<u>(10,236)</u>	<u>839,176</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 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	<u>689,585</u>	<u>101,916</u>	<u>(6,436)</u>	<u>785,065</u>

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
	<u>785,066</u>	<u>64,346</u>	<u>(10,236)</u>	<u>839,176</u>

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
	<u>689,585</u>	<u>101,916</u>	<u>(6,436)</u>	<u>785,065</u>

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)
	<u>4,771</u>	<u>834,405</u>	<u>839,176</u>

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)
	<u>4,771</u>	<u>780,294</u>	<u>785,066</u>

11. 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 2022

	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).