

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

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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 2024**

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 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.

Friends of the Hospital Association, Deal

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 England 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.

Friends of the Hospital Association, Deal

**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 Sep 2025 and signed on their behalf by:

Mrs D Thompson

A handwritten signature in black ink, appearing to read 'D Thompson', written over a horizontal line.

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 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:

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:



Mrs D Thompson, Chairman



Mr M Dyer, Treasurer

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

Friends of the Hospital Association, Deal

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 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.

Friends of the Hospital Association, Deal

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

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).

Friends of the Hospital Association, Deal

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	

Friends of the Hospital Association, Deal

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

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
	<u>-</u>	<u>35,855</u>	<u>35,855</u>	<u>33,580</u>
	<u>-</u>	<u>35,855</u>	<u>35,855</u>	<u>33,580</u>
Total 2023	-	33,580	33,580	
	<u>-</u>	<u>33,580</u>	<u>33,580</u>	

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 - £-).

Friends of the Hospital Association, Deal

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

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
	<u>839,175</u>	<u>54,858</u>	<u>(13,715)</u>	<u>880,318</u>

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)
	<u>4,598</u>	<u>1,200,286</u>	<u>1,204,884</u>

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)
	<u>4,777</u>	<u>875,541</u>	<u>880,318</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 2024**

	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
Ophthalmoscopes	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).