

# THE LEAGUE OF FRIENDS OF THE NEWTON ABBOT HOSPITALS

England & Wales · Charity number 284014

## Details

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**Other names** NEWTON ABBOT HOSPITAL LEAGUE OF FRIENDS

**Status** Registered

**Legal form** Other

**Registered** 1982-01-19

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 23 The Churchills  
Newton Abbot  
TQ12 1QN

**Phone** 01626351245

**Email** [nararchurch@gmail.com](mailto:nararchurch@gmail.com)

## Activities

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

**Activities:** The principle purpose of this charity is to provide equipment for use in hospital and hospital based Community Services for which, we are informed, funding is not available. To enhance these services and to aid new projects. to assist and support patients and staff to provide a link between hospital and public.

## Classification

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- **How:** Makes Grants To Organisations, Provides Other Finance, Sponsors Or Undertakes Research
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Devon

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£178,109	£202,160	-	-
2024-04-30	£35,787	£86,604	-	-
2023-04-30	£37,523	£113,784	-	-
2022-04-30	£75,448	£45,603	-	-
2021-04-30	£25,669	£46,109	-	-

## Trustees

Name	Role	Appointed
<b>Ruth Robinson</b>	Chair	2022-11-14
Ann Honeywill		2023-11-13
CAROLE HEWETT		
Denise Kennedy		2022-09-12
HELEN LONG		
JASMINE HELLYER GEAKE		
JOYCE HARRIS		
Lynne Leaman		2022-11-14
MRS J LARCOMBE		
Maureen Haines		2026-02-09
Mike Ryan		2020-01-22
Pamela Sylvia Gibbs		2022-01-10

**THE LEAGUE OF FRIENDS OF THE NEWTON ABBOT HOSPITALS**

England & Wales - Charity number 284014

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# Accounts

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**The League of Friends of the Newton Abbot Hospitals**

Annual Report  
Year Ended 30 April 2025

# **The League of Friends of the Newton Abbot Hospitals**

Annual Report

Year ended 30 April 2025

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# The League of Friends of the Newton Abbot Hospitals

## Reference and Administrative Details

Year ended 30 April 2025

### Status

The League of Friends of the Newton Abbot Hospitals is a charity registered with the Charity Commission under reference number 284014. It is governed by a set of Rules and managed by a committee - appointed under those rules.

#### Trustees:

##### Committee Officials

President Mr M Ryan

Treasurer /  
Chairman Mrs R Robinson

##### Other Trustees

Minutes Secretary Mrs L Leaman

Press Officer Mrs H Long  
Sales table organiser Mrs C Hewett  
Mrs J Larcombe  
Mrs J Harris  
Mrs D Kennedy  
Mrs P Gibbs  
Miss J Geake  
Mrs A Honeywill

#### Principal Address

Newton Abbot Community Hospital  
West Golds Road  
NEWTON ABBOT  
TQ12 2TS

#### Professional Advisers

##### Bankers:

Lloyds Bank  
41 Courtenay Street  
NEWTON ABBOT

##### Investments Advisers:

Brooks MacDonald  
TAUNTON

##### Independent Examiner:

Michael Denoon Young FCA  
Peplows Limited  
Moorgate House  
King Street  
NEWTON ABBOT

# **The League of Friends of the Newton Abbot Hospitals**

Report of the Committee of the Trustees for the year ended 30 April 2025

The Trustees present their annual report for the year ended 30 April 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Trust Deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

## **Structure Governance and Management**

This league was formed 75 years ago and is a member League of Devon County Association of Leagues of Friends and was registered with the Charity Commission under reference number 284014 in January 1982. It is governed by Objects and Rules adopted in March 2004 amended on 17 November 2014, 21 September 2015 and 14 November 2022.

The Charity is administered and managed by the Executive Committee who are listed on page 1. The committee has met 10 times in the year. The main subjects discussed were requests passed to us by hospital departments, sharing updated information on the current changes within the hospital and the way forward for the league within the hospital, the role of volunteers in the hospital, and requests for funding from other organisations and people.

At the Annual General Meeting of the League, one third of the committee shall retire from office but shall be eligible for re-election. The committee may elect any member of the League to fill a vacancy on the committee until the next Annual General Meeting.

Existing Trustees discuss with all new Trustees the objectives of the Charity and the role it plays in the local community. New Trustees are informed about Trustee responsibilities and handed copies of the appropriate Charity Commission paperwork.

The Trustees have reviewed any major risks to the Charity and systems and procedures have been established to manage any of these risks.

## **Objectives and Activities**

The principal purpose of this charity is to provide equipment for use in the hospital and hospital-based Community Services for which, we are informed, funding is not available. To enhance these services and to aid new projects. Also, to assist and support patients and staff to provide a link between hospital and public.

The League does not fund training or anything that it knows to be a statutory duty of the Trust.

When planning activities and funding for the hospital and other organisations the league keeps in mind the Charity Commission's guidance on public benefit.

## **Investment Policy**

The investment objective is to maximise the total investment return within a controlled risk framework, so as to make specified funds available from accumulated income and capital for distribution each year.

## **Achievements and Performance**

The league has continued to be active both volunteering in the hospital and providing funding to the hospital and other organisations within the community. The infusion unit is fully operational and during the year we agreed to fund a further £10,622 worth of equipment. The stroke ward is keen to improve its physio dept for the rehabilitation of patients and we have agreed to fund approximately £53,000 worth of equipment. Finally, the last major commitment to the hospital in the year was the purchase (and installation) of new televisions on the wards costing in the region of £66,000. There was also a donation of £30,000 to Rowcroft Hospice for reclining chairs, a charity many residents and patients of Newton Abbot benefit from. The league also made a donation of £20,000 to Newton Abbot Community Transport towards the cost of a new minibus. Amongst other things, these buses do ferry people to Newton Abbot Hospital. Finally, donations of £4,319 were made to Devon square surgery for a new vaccine fridge and £3,224 to BASICS Devon for training equipment.

The League continues to enjoy great and interested support from volunteers, local public, local businesses and the hospital staff, patients and visitors. Once again volunteers are in the hospital including a very helpful meet and greet service. Volunteers are also on the wards providing a buddy service to patients who have few visitors. The tea trolley has just recommenced two afternoons a week and is much appreciated by staff and patients on the wards. The sales table is in operation, bringing the league to the public's attention and also raising funds for the league. It is often the first thing people see when they visit the hospital.

# **The League of Friends of the Newton Abbot Hospitals**

Report of the Committee of the Trustees for the year ended 30 April 2025

Committee meetings are now held monthly (except for August and December). These are now held at Newton Abbot Museum due to a lack of space at the hospital. These meetings are an opportunity to discuss the work carried out in the hospital and any requests for donations.

As members are getting older, the league is actively looking for new members, both to assist with volunteering in the hospital and being involved with the committee. There are a wide range of volunteer roles, including those mentioned above and we would love to have the tea trolley running more days.

## **Procedures and Policy for Grant Making**

The Trustees respond to applications as they receive them, and where necessary, prior approval is obtained from the Matron in accordance with NHS guidelines. Certain other charitable requests are considered by Trustees as appropriate. All applications for grants are considered by the Committee who decide if they meet the objectives of the Charity. If they are considered to be in line with the charity objectives, they are normally paid.

## **Financial Review**

The league has received very generous legacies this year. Interest rates have remained high and investment income has increased in the year. Also, our hard-working sales table ladies are back in the hospital and income from the sales table has increased. It has continued to make grants to organisations connected to the hospital and potential patients of the hospital. The net deficit for the year was £24,051, reflecting the high level of grants made in the year. Investments have increased in value this year by £9,870. This gives a total decrease in reserves for the year of £14,181.

## **Reserves Policy**

The Charity has total reserves amounting to £1,193,579, £46 of which relate to restricted funds. These have built up over a number of years due to generous donations. The Charity is continually looking for ways to spend it in accordance with its objects, their aim being to reduce the amount of reserves. The remaining unrestricted funds can be used for any purpose covered by the objects of the League.

The level of reserves will run at a higher level while the Charity identifies applicable equipment and projects to fund in accordance with its stated aims and the donor's wishes.

## **Plans for Future Periods**

The Trustees will continue to encourage the hospital and hospital-based community services to apply for grants. In particular the league will remind organisations that funds are available, as based on previous experience, not every organisation is aware they can apply for funding. Information is posted on the leagues noticeboard at the hospital of activities carried out and donations made.

## **Trustees' responsibilities in relation to the financial statements**

The Charity Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, of the Charity for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

## The League of Friends of the Newton Abbot Hospitals

Report of the Committee of the Trustees for the year ended 30 April 2025

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Report) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Compliance with the Charity's Governing Document and Current Statutory Requirements

The financial statements have been prepared in accordance with the Charity's Trust Deed, applicable law and the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP FRS102) issued in October 2019.

Approved by the Trustees on 8<sup>th</sup> 2025 and signed on their behalf by: *R. A. Robinson*

Mrs R Robinson  
Chairman

# The League of Friends of the Newton Abbot Hospitals

## Independent Examiner's Report to the Trustees of The League of Friends of the Newton Abbot Hospitals

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 30 April 2025 which are set out on pages 6 to 13.

### Responsibilities and basis of report

As the Charity's Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 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 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material 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 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.

M D Young FCA  
Peplows Limited  
Chartered Accountants and Registered Auditors  
Moorgate House  
King Street  
Newton Abbot



0/9/2025

# The League of Friends of the Newton Abbot Hospitals

## Statement of Financial Activities

Year ended 30 April 2025

	Notes	2025 Total £	2024 Total £
<b>Income from:</b>			
Voluntary income:			
Subscriptions and donations	3	1,049	916
Legacies	3	149,000	10,500
Fund raising including Trolley income	5	4,812	2,725
Investments	4	23,248	21,646
<b>Total</b>		<b>178,109</b>	<b>35,787</b>
<b>Expenditure on:</b>			
Charitable activities	6	192,395	77,272
Raising funds	7	461	172
Investment management costs		9,304	9,160
<b>Total</b>		<b>202,160</b>	<b>86,604</b>
<b>Net (expenditure) before gains and losses on investments</b>			
		<b>(24,051)</b>	<b>(50,817)</b>
Realised and unrealised gains on investments	11	9,870	76,030
<b>Net (expenditure)/income and Net movement in funds for the year</b>		<b>(14,181)</b>	<b>25,213</b>
<b>Reconciliation of funds</b>			
Balances at 1 May 2024		1,207,760	1,182,547
<b>Balances at 30 April 2025</b>		<b>1,193,579</b>	<b>1,207,760</b>
<b>Represented by:</b>			
Fixed assets		-	-
Investments		973,840	1,022,907
Current assets		348,688	212,649
Current liabilities		(128,949)	(27,796)
		<b>1,193,579</b>	<b>1,207,760</b>

All income and expenditure derive from continuing activities.

All funds are unrestricted except as detailed in note 15 to the accounts.

# The League of Friends of the Newton Abbot Hospitals

## Balance Sheet

30 April 2025

	Notes	2025 Total £	2024 Total £
<b>Fixed assets</b>			
Tangible Fixed Assets	10	-	-
Investments	11	973,840	1,022,907
		<u>973,840</u>	<u>1,022,907</u>
<b>Current assets</b>			
Debtors	12	10,000	10,500
COIF Charities Deposit Fund		71,834	68,485
Cash at bank and in hand		266,854	133,664
		<u>348,688</u>	<u>212,649</u>
<b>Liabilities - amounts falling due within one year</b>			
Creditors	13	(128,949)	(27,796)
<b>Net current assets</b>		<u>219,739</u>	<u>184,853</u>
<b>Total Net assets</b>		<u>1,193,579</u>	<u>1,207,760</u>
<b>Income funds and Total charity funds</b>			
Unrestricted funds			
General fund		1,193,533	1,207,714
Restricted Fund		46	46
<b>Total Funds</b>	15	<u>1,193,579</u>	<u>1,207,760</u>

The notes on pages 8 to 13 form part of these accounts.

Approved by the Committee on 8.9.2025

Carole Hewett

Carole Hewett  
Committee Member

# The League of Friends of the Newton Abbot Hospitals

## Notes and Accounting Policies

Year ended 30 April 2025

### 1. General Information

The League of Friends of the Newton Abbot Hospitals is a charity registered with the Charity Commission under reference number 284014. It is governed by a set of Rules and managed by a Committee – appointed under those rules.

The address of its principal place of business is  
Newton Abbot Hospital  
Newton Abbot  
TQ12 2TS

### 2. Accounting Policies

#### (a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice

The accounts have been presented in sterling and rounded to the nearest £.

The Trust constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The following principal accounting policies have been applied.

#### (b) Income Recognition

All income is recognised once the Charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

- (i) Donations and legacies. These are included in the Statement of Financial Activities when:
  - the Charity is notified to the donation, legacy or similar income and any conditions for receipt are met;
  - the Trustees consider that it is probable that they will receive it;
  - the value can be reliably measured and;
  - donated goods for sale are recognised when they are sold and included within fundraising income.
- (ii) Subscriptions - These are included in the accounts when there is sufficient certainty that they will be received.
- (iii) Fundraising - The income from this is included when received, as it is carried out by volunteers and it is only at this point it can be reliably measured.
- (iv) Investment income - Investment income is recognised on a receivable basis, when notified by the Financial Advisor.

# The League of Friends of the Newton Abbot Hospitals

## Notes and Accounting Policies

Year ended 30 April 2025

### Accounting Policies (continued)

(c) **Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support and governance costs except for direct fundraising costs are allocated to charitable activities

Grants to organisations are included when they are approved by the committee for payment and the amount of the obligation can be measured reliably.

Equipment purchased for Newton Abbot Hospital, surgeries and clinics is treated as donated to these bodies as it is insured by them. Such equipment cannot be removed or disposed of without permission from the League of Friends.

(d) **Charitable activities**

The expenditure on charitable activities includes grants made, governance costs and support costs as shown in note 6.

(e) **Costs of raising funds**

Fund raising costs are the direct costs of fundraising.

(f) **Costs of generating funds**

The costs of generating funds consist of investment management fees.

(g) **Voluntary help**

The Charity is run entirely by unpaid voluntary help. For the purpose of these accounts, no value has been placed on this help.

(h) **Fixed Assets**

Equipment purchased for use by the Charity is capitalised and depreciated by equal annual instalments over its estimated useful life of ten years.

(i) **Investments**

Investments are a form of basic financial instrument and are originally recognised at their transaction value and subsequently measured at their fair value at the balance sheet date using the quoted market price.

Realised and unrealised gains and losses on the investments are credited/charged directly to the Statement of Financial Activities.

(j) **Cash at bank and in hand**

Cash at bank and cash in hand includes cash held in current and savings accounts in UK banking institutions. It does not include cash held by the stockbrokers.

(k) **Debtors**

Debtors are included when the Charity knows that the funds are due to them and the amounts can be measured or estimated reliably.

(l) **Creditors**

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

# The League of Friends of the Newton Abbot Hospitals

## Notes and Accounting Policies

Year ended 30 April 2025

### Accounting Policies (continued)

(m) **Funds structure**

- (i) Restricted funds – these are funds that are subject to specific trusts that must be applied for specific purposes.
- (ii) Other funds held by the Charity are unrestricted general funds which the Charity may use for its charitable purposes at its discretion.

### 3. Donations and legacies

All donations and legacies are unrestricted.

4. Investment income	2025 £	2024 £
Income received from:		
Listed investments income	19,235	18,400
Deposit interest received	4,013	3,246
	<u>23,248</u>	<u>21,646</u>

In 2025 and 2024 all investment income was unrestricted.

### 5. Fund raising income includes sales of donated goods

	2025 £	2024 £
Tabletop sales	4,487	2,371
Other	325	354
	<u>4,812</u>	<u>2,725</u>

### 6. Cost of charitable activities

	Note	2025 £	2024 £
Grants paid - organisation	8	190,268	75,452
Independent examiners fee (governance)		1,224	1,288
Sundry		385	135
Hire of room		80	-
Insurance		438	397
		<u>192,395</u>	<u>77,272</u>

### 7. Cost of raising funds

	2025 £	2024 £
Other	<u>461</u>	<u>172</u>

No value is placed on goods donated for sale at hospital table sales or market sales.

# The League of Friends of the Newton Abbot Hospitals

## Notes and Accounting Policies

Year ended 30 April 2025

### 8. Grants Payable

	2025 £	2024 £
The amounts payable in the year comprise:		
<b>To Institutions</b>		
<b>Newton Abbot Hospital</b>		
Various grants to purchase medical equipment for use in the hospital and by connected parties	132,724	49,900
<b>Other</b>		
Newton Abbot community transport	20,000	-
Rowcroft Hospice grant for equipment	30,000	24,250
Basics Devon	3,224	-
Donation to Devon Square Surgery for equipment	4,320	(162)
Buckland Surgery chairs	-	1,464
	<u>190,268</u>	<u>75,452</u>

### 9. Staff costs

The Charity did not employ any staff during the year.

### 10. Tangible Fixed Assets

	Equipment £
Cost at 1 May 2024 and 30 April 2025	<u>3,180</u>
<b>Depreciation</b>	
At 1 May 2024	3,180
Charge for year	-
<b>At 30 April 2025</b>	<u>3,180</u>
<b>Net Book Value</b>	
<b>At 30 April 2025</b>	<u>0</u>
At 30 April 2024	<u>0</u>

# The League of Friends of the Newton Abbot Hospitals

## Notes and Accounting Policies

Year ended 30 April 2025

<b>11. Investments</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Investment assets in the UK:		
<b>Listed on a recognised stock exchange:</b>		
Market value at 1 May 2024	1,004,031	996,904
Net (sales) purchases in the year	(72,517)	(68,903)
Realised and Unrealised gains (losses) in year	9,870	76,030
<b>Market value at 30 April 2025</b>	<b>941,384</b>	<b>1,004,031</b>
	<b>£</b>	<b>£</b>
<b>Cash</b>		
Brought Forward	18,876	33,868
Net sales /(purchases)	72,517	68,903
Fees paid	(9,304)	(9,160)
Funds (transferred)/retained	(49,633)	(74,735)
Carried Forward	32,456	18,876
Total	973,840	1,022,907
The cost of the listed investments (including cash) held at 30 April 2025 was:	716,722	748,969
The investments are held in listed investments or cash as shown above.		
<b>12. Debtors</b>	<b>£</b>	<b>£</b>
Legacies	10,000	10,500
<b>13. Creditors</b>	<b>£</b>	<b>£</b>
Independent Examination	1,400	1,400
Grants	127,549	26,396
	128,949	27,796

## 14. Committee Members and Other Related Parties

No Committee Member (Trustee) or connected persons have received any remuneration either directly or indirectly. A total of £75 (2024: £88) for sundry expenses was reimbursed to three Committee Members, £461 (2024: £172) for fundraising to one member and £438 (2024: £397) to one committee member for insurance during the year. At the balance sheet date nil (2024: nil) was due to Trustees for expenses incurred.

# The League of Friends of the Newton Abbot Hospitals

Notes and Accounting Policies

Year ended 30 April 2025

## 15. Fund Reconciliation

	Balance at 1 May 2024 £	Income £	Expenditure £	Transfers £	Gains / (Losses) £	Balance at 30 April 2025 £
<b>Unrestricted Funds</b>	1,207,714	178,109	(202,160)	-	9,870	1,193,533
<b>Restricted Funds</b>	46	-	-	-	-	46
<b>TOTAL FUNDS</b>	<b>1,207,760</b>	<b>178,109</b>	<b>(202,160)</b>	<b>-</b>	<b>9,870</b>	<b>1,193,579</b>

	Balance at 1 May 2023 £	Income £	Expenditure £	Transfers £	Gains / (Losses) £	Balance at 30 April 2024 £
<b>Unrestricted Funds</b>	1,182,501	35,787	(86,604)	-	76,030	1,207,714
<b>Restricted Funds</b>	46	-	-	-	-	46
<b>TOTAL FUNDS</b>	<b>1,182,547</b>	<b>35,787</b>	<b>(86,604)</b>	<b>-</b>	<b>76,030</b>	<b>1,207,760</b>

### Unrestricted Funds

All unrestricted funds are unrestricted and are available to be spent for any of the purposes of the Charity.

### Restricted Funds

Funds from a one-off donation for us in purchasing a voice amplifier.

## 16. Analysis of net assets between funds

	Unrestricted Funds 30 April 2025 £	Restricted Funds 30 April 2025 £	TOTAL 30 April 2025 £
<b>Fixed assets &amp; investments</b>	973,840	-	<b>973,840</b>
<b>Cash &amp; current assets</b>	348,642	46	<b>348,688</b>
<b>Current liabilities</b>	(128,949)	-	<b>(128,949)</b>
<b>Creditors more than one year</b>	-	-	<b>-</b>
<b>TOTAL</b>	<b>1,193,533</b>	<b>46</b>	<b>1,193,579</b>

**THE LEAGUE OF FRIENDS OF THE NEWTON ABBOT HOSPITALS**

England & Wales - Charity number 284014

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# Accounts

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**The League of Friends of the Newton Abbot Hospitals**

Annual Report  
Year Ended 30 April 2024

# **The League of Friends of the Newton Abbot Hospitals**

Annual Report

Year ended 30 April 2024

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# The League of Friends of the Newton Abbot Hospitals

## Reference and Administrative Details

Year ended 30 April 2024

### Status

The League of Friends of the Newton Abbot Hospitals is a charity registered with the Charity Commission under reference number 284014. It is governed by a set of Rules and managed by a committee - appointed under those rules.

#### Trustees:

##### Committee Officials

President Mr M Ryan  
Treasurer / Mrs R Robinson  
Chairman

##### Other Trustees

Minutes Secretary Mrs L Leaman  
Press Officer Mrs H Long  
Sales table organiser Mrs C Hewett  
Mrs J Larcombe  
Mrs J Harris  
Mrs D Kennedy  
Mrs P Gibbs  
Miss J Geake  
Mrs A Honeywill Appointed 13  
November  
2023

#### Principal Address

Newton Abbot Community Hospital  
West Golds Road  
NEWTON ABBOT  
TQ12 2TS

#### Professional Advisers

##### Bankers:

Lloyds Bank  
41 Courtenay Street  
NEWTON ABBOT

##### Investments Advisers:

Brooks MacDonald  
TAUNTON

##### Independent Examiner:

Michael Denoon Young FCA  
Peplows Limited  
Moorgate House  
King Street  
NEWTON ABBOT

# The League of Friends of the Newton Abbot Hospitals

## Report of the Committee of the Trustees for the year ended 30 April 2024

The Trustees present their annual report for the year ended 30 April 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

### Structure Governance and Management

This league was formed 74 years ago and is a member League of Devon County Association of Leagues of Friends and was registered with the Charity Commission under reference number 284014 in January 1982. It is governed by Objects and Rules adopted in March 2004 amended on 17 November 2014, 21 September 2015 and 14 November 2022.

The charity is administered and managed by the Executive Committee who are listed on page 1. The committee has met 10 times in the year. The main subjects discussed were requests passed to us by hospital departments, sharing updated information on the current changes within the hospital and the way forward for the league within the hospital, the role of volunteers in the hospital, and requests for funding from other organisations and people.

At the Annual General Meeting of the League, one third of the committee shall retire from office but shall be eligible for re-election. The committee may elect any member of the League to fill a vacancy on the committee until the next Annual General Meeting.

Existing trustees discuss with all new trustees the objectives of the Charity and the role it plays in the local community. New trustees are informed about trustee responsibilities and handed copies of the appropriate Charity Commission paperwork.

The trustees have reviewed any major risks to the charity and systems and procedures have been established to manage any of these risks.

### Objectives and Activities

The principal purpose of this charity is to provide equipment for use in the hospital and hospital-based Community Services for which, we are informed, funding is not available. To enhance these services and to aid new projects. Also, to assist and support patients and staff to provide a link between hospital and public.

The League does not fund training or anything that it knows to be a statutory duty of the Trust.

When planning activities and funding for the hospital and other organisations the league keeps in mind the Charity Commissions guidance on public benefit.

### Investment Policy

The investment objective is to maximise the total investment return within a controlled risk framework, so as to make specified funds available from accumulated income and capital for distribution each year.

### Achievements and Performance

Since our last AGM things are continuing to return to normal and as mentioned below, volunteers are in the hospital. There have also been meetings with the hospital staff and a number of donations have been made or approved to the hospital. The hospital has a new infusion unit and the league has contributed approximately £27,000 towards reclining chairs, overtables and equipment to be used in it. Going forward, further donations will be made to the infusion unit. We have also provided swallow devices costing approximately £3,000 and an interactive gaming machine for patient use costing approximately £10,000 for the stroke unit. Exercise bikes costing £3,598 were provided to the physiotherapy department. As in previous years when requested we provided funding for mattresses, chairs and equipment for the wards, which this year was approximately £6,000. There was also a donation of £24,250 to Rowcroft Hospice for high low beds and cooling blankets, a charity many residents and patients of Newton Abbot benefit from. Finally, as previous years we have assisted with purchases for our local GP surgeries.

The League continues to enjoy great and interested support from volunteers, local public, local businesses and the hospital staff, patients and visitors. Once again volunteers are in the hospital including a very helpful meet and greet service. Volunteers are also on the wards providing a buddy service to patients who have few visitors. The sales table is in operation, bringing the league to the public's attention and also raising funds for the league. It is often the first thing people see when they visit the hospital.

Committee meetings are now held monthly (except for August and December). These are now held at Newton Abbot Museum due to a lack of space at the hospital. We are very grateful to the museum for giving us free use of a room for this purpose. These meetings are an opportunity to discuss the work carried out in the hospital and any requests for donations.

As members are getting older, the league is actively looking for new members, both to assist with volunteering in the hospital and being involved with the committee. There are a wide range of volunteer roles, including those mentioned above and we would love to recommence the tea trolley on the hospital wards.

# The League of Friends of the Newton Abbot Hospitals

Report of the Committee of the Trustees for the year ended 30 April 2024

## Procedures and Policy for Grant Making

The Trustees respond to applications as they receive them, and where necessary, prior approval is obtained from the Matron in accordance with NHS guidelines. Certain other charitable requests are considered by trustees as appropriate. All applications for grants are considered by the Committee who decide if they meet the objectives of the charity. If they are considered to be in line with the charity objectives, they are normally paid.

## Financial Review

The league has continued to benefit from generous legacies this year. Due to increased interest rates, investment income has increased in the year. Also our hard working sales table ladies are back in the hospital and income from the sales table has increased. It has continued to make grants to organisations connected to the hospital and potential patients of the hospital. The net deficit for the year was £50,817, reflecting the continuing level of grants made in the year. Investments have increased in value this year by £76,030. This gives a total increase in reserves for the year of £25,213.

## Reserves Policy

The charity has reserves amounting to £1,207,760. These have built up over a number of years due to generous donations. The charity is continually looking for ways to spend it in accordance with its objects, their aim being to reduce the amount of reserves. All funds are unrestricted and can be used for any purpose covered by the objects of the League.

The level of reserves will run at a higher level while the charity identifies applicable equipment and projects to fund in accordance with its stated aims and the donor's wishes.

## Plans for Future Periods

The Trustees will continue to encourage the hospital and hospital-based community services to apply for grants. In particular the league will remind organisations that funds are available, as based on previous experience, not every organisation is aware they can apply for funding. Information is posted on the leagues noticeboard at the hospital of activities carried out and donations made.

## Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Report) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Compliance with the Charity's Governing Document and Current Statutory Requirements

The financial statements have been prepared in accordance with the Charity's Trust Deed, applicable law and the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP FRS102) issued in October 2019.

Approved by the Trustees on 9.9 2024 and signed on their behalf by: R. A. Robinson

Mrs R Robinson  
Chairman

# The League of Friends of the Newton Abbot Hospitals

## Independent Examiner's Report to the Trustees of The League of Friends of the Newton Abbot Hospitals

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 April 2024 which are set out on pages 5 to 11.

### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material 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 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.

M D Young FCA  
Peplows Limited  
Chartered Accountants and Registered Auditors  
Moorgate House  
King Street  
Newton Abbot



.....  
9/12/24

# The League of Friends of the Newton Abbot Hospitals

## Statement of Financial Activities

Year ended 30 April 2024

	Notes	2024 Total £	2023 Total £
<b>Income from:</b>			
Voluntary income:			
Subscriptions and donations	3	916	952
Legacies		10,500	17,994
Fund raising including Trolley income	5	2,725	845
Investments	4	21,646	17,732
<b>Total</b>		<b>35,787</b>	<b>37,523</b>
<b>Expenditure on:</b>			
Charitable activities	6	77,272	104,430
Raising funds	7	172	252
Investment management costs		9,160	9,102
<b>Total</b>		<b>86,604</b>	<b>113,784</b>
<b>Net (expenditure) before gains and losses on investments</b>		<b>(50,817)</b>	<b>(76,261)</b>
Realised and unrealised gains (losses) on investments		76,030	(38,881)
<b>Net income/(expenditure) and Net movement in funds for the year</b>		<b>25,213</b>	<b>(115,142)</b>
<b>Reconciliation of funds</b>			
Balances at 1 May 2023		1,182,547	1,297,689
<b>Balances at 30 April 2024</b>		<b>1,207,760</b>	<b>1,182,547</b>
<b>Represented by:</b>			
Fixed assets		-	-
Investments		1,022,907	1,030,772
Current assets		212,649	193,427
Current liabilities		(27,796)	(41,652)
		<b>1,207,760</b>	<b>1,182,547</b>

All income and expenditure derive from continuing activities.

All funds are unrestricted except as detailed in note 15 to the accounts.

# The League of Friends of the Newton Abbot Hospitals

## Balance Sheet

30 April 2024

	Notes	2024 Total £	2023 Total £
<b>Fixed assets</b>			
Tangible Fixed Assets	10	-	-
Investments	11	1,022,907	1,030,772
		<u>1,022,907</u>	<u>1,030,772</u>
<b>Current assets</b>			
Debtors	12	10,500	-
COIF Charities Deposit Fund		68,485	65,239
Cash at bank and in hand		133,664	128,188
		<u>212,649</u>	<u>193,427</u>
<b>Liabilities - amounts falling due within one year</b>			
Creditors	13	(27,796)	(41,652)
<b>Net current assets</b>		<u>184,853</u>	<u>151,775</u>
<b>Total Net assets</b>		<u><u>1,207,760</u></u>	<u><u>1,182,547</u></u>
<b>Income funds and Total charity funds</b>			
Unrestricted funds			
General fund		1,207,714	1,182,501
Restricted Fund		46	46
<b>Total Net assets</b>		<u><u>1,207,760</u></u>	<u><u>1,182,547</u></u>

The notes on pages 7 to 11 form part of these accounts.

Approved by the Committee on 9.9.2024

.....*Carole Hewett*.....

Carole Hewett  
Committee Member

# The League of Friends of the Newton Abbot Hospitals

## Notes and Accounting Policies

Year ended 30 April 2024

### 1. General Information

The League of Friends of the Newton Abbot Hospitals is a charity registered with the Charity Commission under reference number 284014. It is governed by a set of Rules and managed by a Committee – appointed under those rules.

The address of its principal place of business is  
Newton Abbot Hospital  
Newton Abbot  
TQ12 2TS

### 2. Accounting Policies

#### (a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice

The accounts have been presented in sterling and rounded to the nearest £.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The following principal accounting policies have been applied.

#### (b) Income Recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

(i) Donations and legacies. These are included in the Statement of Financial Activities when:

- the charity is notified to the donation, legacy or similar income and any conditions for receipt are met;
- the trustees consider that it is probable that they will receive it;
- the value can be reliably measured and;
- donated goods for sale are recognised when they are sold and included within fundraising income.

(ii) Subscriptions - These are included in the accounts when there is sufficient certainty that they will be received.

(iii) Fundraising - The income from this is included when received, as it is carried out by volunteers and it is only at this point it can be reliably measured.

(iv) Investment income - Investment income is recognised on a receivable basis, when notified by the Financial Advisor.

# The League of Friends of the Newton Abbot Hospitals

## Notes and Accounting Policies

Year ended 30 April 2024

### Accounting Policies (continued)

(c) **Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support and governance costs except for direct fundraising costs are allocated to charitable activities

Grants to organisations are included when they are approved by the committee for payment and the amount of the obligation can be measured reliably.

Equipment purchased for Newton Abbot Hospital, surgeries and clinics is treated as donated to these bodies as it is insured by them. Such equipment cannot be removed or disposed of without permission from the League of Friends.

(d) **Charitable activities**

The expenditure on charitable activities includes grants made, governance costs and support costs as shown in note 6.

(e) **Costs of raising funds**

Fund raising costs are the direct costs of fundraising.

(f) **Costs of generating funds**

The costs of generating funds consist of investment management fees.

(g) **Voluntary help**

The charity is run entirely by unpaid voluntary help. For the purpose of these accounts, no value has been placed on this help.

(h) **Fixed Assets**

Equipment purchased for use by the charity is capitalised and depreciated by equal annual instalments over its estimated useful life of ten years.

(i) **Investments**

Investments are a form of basic financial instrument and are originally recognised at their transaction value and subsequently measured at their fair value at the balance sheet date using the quoted market price.

Realised and unrealised gains and losses on the investments are credited/charged directly to the Statement of Financial Activities.

(j) **Cash at bank and in hand**

Cash at bank and cash in hand includes cash held in current and savings accounts in UK banking institutions. It does not include cash held by the stock brokers.

(k) **Debtors**

Debtors are included when the charity knows that the funds are due to them and the amounts can be measured or estimated reliably.

(l) **Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

# The League of Friends of the Newton Abbot Hospitals

## Notes and Accounting Policies

Year ended 30 April 2024

### Accounting Policies (continued)

#### (m) Funds structure

- (i) Restricted funds – these are funds that are subject to specific trusts that must be applied for specific purposes.
- (ii) Other funds held by the charity are unrestricted general funds which the Charity may use for its charitable purposes at its discretion.

### 3. Donations

There are no restricted donations included in donations.

### 4. Investment income

	2024 £	2023 £
Income received from:		
Listed investments income	18,400	16,333
Deposit interest received	3,246	1,399
	<u>21,646</u>	<u>17,732</u>

In 2024 and 2023 all investment income was unrestricted.

### 5. Fund raising income includes sales of donated goods

	2024 £	2023 £
Table top sales	2,371	582
Other	354	263
	<u>2,725</u>	<u>845</u>

### 6. Cost of charitable activities

	Note	2024 £	2023 £
Grants paid - organisation	8	75,452	102,552
Independent examiners fee (governance)		1,288	1,234
Sundry		135	269
Depreciation		-	5
Insurance		397	370
		<u>77,272</u>	<u>104,403</u>

### 7. Cost of raising funds

	2024 £	2023 £
Other	172	252
	<u>172</u>	<u>252</u>

No value is placed on goods donated for sale at hospital table sales or market sales.

# The League of Friends of the Newton Abbot Hospitals

## Notes and Accounting Policies

Year ended 30 April 2024

### 8. Grants Payable

	2024 £	2023 £
The amounts payable in the year comprise:		
<b>To Institutions</b>		
<b>Newton Abbot Hospital</b>		
Various grants to purchase medical equipment for use in the hospital and by connected parties	49,900	46,621
<b>Other</b>		
Newton Abbot community transport		
Rowcroft Hospice grant for PPE	-	25,000
Dartmoor search and rescue	24,250	20,000
Basics Devon	-	2,150
Donation to Devon Square Surgery for equipment	(162)	2,300
Jays Aim defibrillators for Buckland area	-	3,900
Buckland Surgery chairs	1,464	-
Albany street surgery Hyfreicator	-	81
Kingscare contribution new vehicle	-	2,500
	<u>75,452</u>	<u>102,552</u>

### 9. Staff costs

The charity did not employ any staff during the year.

### 10. Tangible Fixed Assets

	Equipment £
Cost at 1 May 2023 and 30 April 2024	<u>3,180</u>
<b>Depreciation</b>	
At 1 May 2023	3,180
Charge for year	-
<b>At 30 April 2024</b>	<u>3,180</u>
<b>Net Book Value</b>	
<b>At 30 April 2024</b>	<u><u>0</u></u>
At 30 April 2023	<u><u>0</u></u>

# The League of Friends of the Newton Abbot Hospitals

## Notes and Accounting Policies

Year ended 30 April 2024

### 11. Investments

	2024 £	2023 £
Investment assets in the UK:		
<b>Listed on a recognised stock exchange:</b>		
Market value at 1 May 2023	996,904	1,038,375
Net (sales) purchases in the year	(68,903)	(2,590)
Realised and Unrealised gains (losses) in year	76,030	(38,881)
<b>Market value at 30 April 2024</b>	<b>1,004,031</b>	<b>996,904</b>

	£	£
<b>Cash</b>		
Brought Forward	33,868	39,498
Net sales /(purchases)	68,903	2,590
Fees paid	(9,160)	(9,102)
Funds (transferred)/retained	(74,735)	882
Carried Forward	<b>18,876</b>	<b>33,868</b>
<b>Total</b>	<b>1,022,907</b>	<b>1,030,772</b>

The cost of the listed investments (including cash) held at 30 April 2024 was: 748,969      751,980

The investments are held in listed investments or cash as shown above.

### 12. Debtors

	£	£
Legacies	10,500	-

The league has been informed it is entitled to a 40% share of an estate, however the amount cannot be quantified and is therefore not included in these accounts.

### 13. Creditors

	£	£
Independent Examination	1,400	1,300
Grants	26,396	40,273
Fundraising	-	79
	<b>27,796</b>	<b>41,652</b>

### 14. Committee Members and Other Related Parties

No Committee Member (Trustee) or connected persons have received any remuneration either directly or indirectly. A total of £88 for sundry expenses was reimbursed to three Committee Members, £172 for fundraising to one member and £397 to one committee member for insurance during the year (2023 £422 for sundry expenses and £370 insurance to seven Committee Members). At the balance sheet date nil (2023 nil) was due to trustees for expenses incurred.

### 15. Charitable Funds

At the year end, there was a £46 (2022 £46) restricted fund for the purchase of a voice amplifier. This arose because of a one-off donation.

All other funds are unrestricted and are available to be spent for any of the purposes of the charity.

**THE LEAGUE OF FRIENDS OF THE NEWTON ABBOT HOSPITALS**

England & Wales - Charity number 284014

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# Accounts

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**The League of Friends of the Newton Abbot Hospitals**

Annual Report  
Year Ended 30 April 2023

# The League of Friends of the Newton Abbot Hospitals

Annual Report

Year ended 30 April 2023

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# The League of Friends of the Newton Abbot Hospitals

## Reference and Administrative Details

Year ended 30 April 2023

### Status

The League of Friends of the Newton Abbot Hospitals is a charity registered with the Charity Commission under reference number 284014. It is governed by a set of Rules and managed by a committee - appointed under those rules.

### Trustees:

#### Committee Officials

President	Mr M Ryan	Resigned	
Chairman	Mrs P Honeywill	14 Nov 2022	
Treasurer /	Mrs R Robinson	Appointed	
Chairman		14 Nov 2022	

#### Other Trustees

Minutes Secretary	Mrs R Teh	Resigned
		14 Nov 2022
Minutes Secretary	Mrs L Leaman	Appointed
		14 Nov 2022
Press Officer	Mrs H Long	
Sales table organiser	Mrs C Hewett	
	Mrs J Larcombe	
	Mrs J Harris	
	Mrs D Kennedy	
	Mrs P Gibbs	
	Miss J Geake	
	Mrs J Young	Resigned
		12 Apr 2023

### Principal Address

Newton Abbot Community Hospital  
West Golds Road  
NEWTON ABBOT  
TQ12 2TS

### Professional Advisers

#### Bankers:

Lloyds Bank  
41 Courtenay Street  
NEWTON ABBOT

#### Investments Advisers:

Brooks MacDonald  
TAUNTON

#### Independent Examiner:

Michael Denoon Young FCA  
Peplows Limited  
Moorgate House  
King Street  
NEWTON ABBOT

# The League of Friends of the Newton Abbot Hospitals

## Report of the Committee of the Trustees for the year ended 30 April 2023

The Trustees present their annual report for the year ended 30 April 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

### Structure Governance and Management

This league was formed 73 years ago and is a member League of Devon County Association of Leagues of Friends and was registered with the Charity Commission under reference number 284014 in January 1982. It is governed by Objects and Rules adopted in March 2004 amended on 17 November 2014, 21 September 2015 and 14 November 2022.

The charity is administered and managed by the Executive Committee who are listed on page 1. The committee has met 10 times in the year. The main subjects discussed were requests passed to us by hospital departments, sharing updated information on the current changes within the hospital and the way forward for the league within the hospital, the role of volunteers in the hospital, and requests for funding from other organisations and people.

At the Annual General Meeting of the League, one third of the committee shall retire from office but shall be eligible for re-election. The committee may elect any member of the League to fill a vacancy on the committee until the next Annual General Meeting.

Existing trustees discuss with all new trustees the objectives of the Charity and the role it plays in the local community. New trustees are informed about trustee responsibilities and handed copies of the appropriate Charity Commission paperwork.

The trustees have reviewed any major risks to the charity and systems and procedures have been established to manage any of these risks.

### Objectives and Activities

The principal purpose of this charity is to provide equipment for use in the hospital and hospital-based Community Services for which, we are informed, funding is not available. To enhance these services and to aid new projects. Also, to assist and support patients and staff to provide a link between hospital and public.

The League does not fund training or anything that it knows to be a statutory duty of the Trust.

When planning activities and funding for the hospital and other organisations the league keeps in mind the Charity Commissions guidance on public benefit.

### Investment Policy

The investment objective is to maximise the total investment return within a controlled risk framework, so as to make specified funds available from accumulated income and capital for distribution each year.

### Achievements and Performance

Since our last AGM things are slowly returning to normal and as mentioned below, volunteers are once again in the hospital. There have also been meetings with the hospital staff and a number of donations have been made or approved to the hospital, including approximately £30,000 for new chairs, beds and mattresses for the stroke wards, £12,000 for a bladder scanner, £4,583 for portering chairs (something always required at the hospital). In addition, we have donated £25,000 and £2,500 to both Newton Abbot community transport and Kingscare respectively towards the purchase of new vehicles who transport patients to the hospital. There was also a donation of £20,000 to Rowcroft Hospice, a charity many residents and patients of Newton Abbot benefit from. Finally, as previous years we have assisted with purchases for our local GP surgeries and also purchased 3 defibrillators for the Buckland area of Newton Abbot.

The League continues to enjoy great and interested support from volunteers, local public, local businesses and the hospital staff, patients and visitors. Once again volunteers are in the hospital including a very helpful meet and greet service. The sales table is once again in operation, bringing the league to the public's attention and also raising funds for the league. However due to infection control, what can be sold is limited.

Committee meetings are now held monthly (except for August and December). These are now held at Newton Abbot Museum due to a lack of space at the hospital. We are very grateful to the museum for giving us free use of a room for this purpose. These meetings are an opportunity to discuss the work carried out in the hospital and any requests for donations.

Due to Covid and the fact members are getting older, the league is actively looking for new members, both to assist with volunteering in the hospital and being involved with the committee. In particular our previous chair and secretary have retired and though replaced; they are sadly missed. We are grateful for all the work they have done over the years.

# The League of Friends of the Newton Abbot Hospitals

Report of the Committee of the Trustees for the year ended 30 April 2023

## Procedures and Policy for Grant Making

The Trustees respond to applications as they receive them, and where necessary, prior approval is obtained from the Matron in accordance with NHS guidelines. Certain other charitable requests are considered by trustees as appropriate. All applications for grants are considered by the Committee who decide if they meet the objectives of the charity. If they are considered to be in line with the charity objectives, they are normally paid.

## Financial Review

The league has continued to benefit from generous legacies this year, which has compensated for fundraising being restricted in the year due to Covid. It has continued to make grants to organisations connected to the hospital and potential patients of the hospital. The net deficit for the year was £76,261, reflecting the increased grants made in the year. Investments have decreased in the year by £38,881. This gives a total decrease in reserves for the year of £115,142.

## Reserves Policy

The charity has reserves amounting to £1,182,547. These have built up over a number of years due to generous donations. The charity is continually looking for ways to spend it in accordance with its objects, their aim being to reduce the amount of reserves. All funds are unrestricted and can be used for any purpose covered by the objects of the League.

The level of reserves will run at a higher level while the charity identifies applicable equipment and projects to fund in accordance with its stated aims and the donor's wishes.

## Plans for Future Periods

The Trustees will continue to encourage the hospital and hospital-based community services to apply for grants. In particular the league will remind organisations that funds are available, as based on previous experience, not every organisation is aware they can apply for funding. Information is posted on the leagues noticeboard at the hospital of activities carried out and donations made.

## Covid

The work the league has been able to carry out in the hospital has been restricted because of Covid, however Covid has not impacted the financial position of the league and things are slowly returning to normal.

## Ukraine War

Other than a small impact on the value of investments, the war has not impacted the work of the league.

## Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Report) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Compliance with the Charity's Governing Document and Current Statutory Requirements

The financial statements have been prepared in accordance with the Charity's Trust Deed, applicable law and the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP FRS102) issued in October 2019.

**Approved by the Trustees on 9.10.2023 and signed on their behalf by:** *R.A. Robinson*

Mrs R Robinson  
Chairman

## The League of Friends of the Newton Abbot Hospitals

Independent Examiner's Report to the Trustees of The League of Friends of the Newton Abbot Hospitals

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 April 2023 which are set out on pages 5 to 11.

### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material 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 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.

M D Young FCA  
Peplows Limited  
Chartered Accountants and Registered Auditors  
Moorgate House  
King Street  
Newton Abbot



9/10/2023.....

# The League of Friends of the Newton Abbot Hospitals

## Statement of Financial Activities

Year ended 30 April 2023

	Notes	2023 Total £	2022 Total £
<b>Income from:</b>			
Voluntary income:			
Subscriptions and donations	3	952	1,359
Legacies		17,994	55,000
Fund raising including Trolley income	5	845	6,985
Investments	4	17,732	12,104
<b>Total</b>		<u>37,523</u>	<u>75,448</u>
<b>Expenditure on:</b>			
Charitable activities	6	104,430	32,208
Raising funds	7	252	3,269
Investment management costs		9,102	10,126
<b>Total</b>		<u>113,784</u>	<u>45,603</u>
<b>Net (expenditure) income before gains and losses on investments</b>		<b>(76,261)</b>	<b>29,845</b>
Realised and unrealised (losses) on investments		<b>(38,881)</b>	<b>(7,477)</b>
<b>Net (expenditure)/ income and Net movement in funds for the year</b>		<b>(115,142)</b>	<b>22,368</b>
<b>Reconciliation of funds</b>			
Balances at 1 May 2022		1,297,689	1,275,321
<b>Balances at 30 April 2023</b>		<u><u>1,182,547</u></u>	<u><u>1,297,689</u></u>
<b>Represented by:</b>			
Fixed assets		-	5
Investments		1,030,772	1,077,873
Current assets		193,427	231,150
Current liabilities		(41,652)	(11,339)
		<u><u>1,182,547</u></u>	<u><u>1,297,689</u></u>

All income and expenditure derive from continuing activities.

All funds are unrestricted except as detailed in note 15 to the accounts.

# The League of Friends of the Newton Abbot Hospitals

Balance Sheet

30 April 2023

	Notes	2023 Total £	2022 Total £
<b>Fixed assets</b>			
Tangible Fixed Assets	10	-	5
Investments	11	<u>1,030,772</u>	<u>1,077,873</u>
		<u>1,030,772</u>	<u>1,077,878</u>
<b>Current assets</b>			
COIF Charities Deposit Fund		65,239	63,918
Cash at bank and in hand		<u>128,188</u>	<u>167,232</u>
		<u>193,427</u>	<u>231,150</u>
<b>Liabilities - amounts falling due within one year</b>			
Creditors	12	<u>(41,652)</u>	<u>(11,339)</u>
<b>Net current assets</b>		<u>151,775</u>	<u>219,811</u>
<b>Total Net assets</b>		<u>1,182,547</u>	<u>1,297,689</u>
<b>Income funds and Total charity funds</b>			
Unrestricted funds			
General fund		1,182,501	1,297,643
Restricted Fund		<u>46</u>	<u>46</u>
<b>Total Net assets</b>		<u>1,182,547</u>	<u>1,297,689</u>

The notes on pages 7 to 11 form part of these accounts.

Approved by the Committee on 9.10.2023.....

.....  
*C.A. Hewett*

Carole Hewett  
Committee Member

# The League of Friends of the Newton Abbot Hospitals

## Notes and Accounting Policies

Year ended 30 April 2023

### 1. General Information

The League of Friends of the Newton Abbot Hospitals is a charity registered with the Charity Commission under reference number 284014. It is governed by a set of Rules and managed by a Committee – appointed under those rules.

The address of its principal place of business is  
Newton Abbot Hospital  
Newton Abbot  
TQ12 2TS

### 2. Accounting Policies

#### (a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice

The accounts have been presented in sterling and rounded to the nearest £.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The following principal accounting policies have been applied.

#### (b) Income Recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliable.

- (i) Donations and legacies. These are included in the Statement of Financial Activities when:
- the charity is notified to the donation, legacy or similar income and any conditions for receipt are met;
  - the trustees consider that it is probable that they will receive it;
  - the value can be reliably measured and;
  - donated goods for sale are recognised when they are sold and included within fundraising income.
- (ii) Subscriptions - These are included in the accounts when there is sufficient certainty that they will be received.
- (iii) Fundraising - The income from this is included when received, as it is carried out by volunteers and it is only at this point it can be reliably measured.
- (iv) Investment income - Investment income is recognised on a receivable basis, when notified by the Financial Advisor.

# The League of Friends of the Newton Abbot Hospitals

## Notes and Accounting Policies

Year ended 30 April 2023

### Accounting Policies (continued)

**(c) Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support and governance costs except for direct fundraising costs are allocated to charitable activities

Grants to organisations are included when they are approved by the committee for payment and the amount of the obligation can be measured reliably.

Equipment purchased for Newton Abbot Hospital, surgeries and clinics is treated as donated to these bodies as it is insured by them. Such equipment cannot be removed or disposed of without permission from the League of Friends.

**(d) Charitable activities**

The expenditure on charitable activities includes grants made, governance costs and support costs as shown in note 6.

**(e) Costs of raising funds**

Fund raising costs are the direct costs of fundraising.

**(f) Costs of generating funds**

The costs of generating funds consist of investment management fees.

**(g) Voluntary help**

The charity is run entirely by unpaid voluntary help. For the purpose of these accounts, no value has been placed on this help.

**(h) Fixed Assets**

Equipment purchased for use by the charity is capitalised and depreciated by equal annual instalments over its estimated useful life of ten years.

**(i) Investments**

Investments are a form of basic financial instrument and are originally recognised at their transaction value and subsequently measured at their fair value at the balance sheet date using the quoted market price.

Realised and unrealised gains and losses on the investments are credited/charged directly to the Statement of Financial Activities.

**(j) Cash at bank and in hand**

Cash at bank and cash in hand includes cash held in current and savings accounts in UK banking institutions. It does not include cash held by the stock brokers.

**(k) Debtors**

Debtors are included when the charity knows that the funds are due to them and the amounts can be measured or estimated reliably.

**(l) Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

# The League of Friends of the Newton Abbot Hospitals

## Notes and Accounting Policies

Year ended 30 April 2023

### Accounting Policies (continued)

#### (m) Funds structure

- (i) Restricted funds – these are funds that are subject to specific trusts that must be applied for specific purposes.
- (ii) Other funds held by the charity are unrestricted general funds which the Charity may use for its charitable purposes at its discretion.

#### 3. Donations

There are no restricted donations included in donations.

#### 4. Investment income

Income received from:  
Listed investments income  
Deposit interest received

	2023	2022
	£	£
	16,333	12,055
	1,399	49
	<u>17,732</u>	<u>12,104</u>

In 2023 and 2022 all investment income was unrestricted.

#### 5. Fund raising income includes sales of donated goods

Market stall and table top sales  
Other

	2023	2022
	£	£
	582	6,795
	263	190
	<u>845</u>	<u>6,985</u>

#### 6. Cost of charitable activities

Note

Grants paid - organisation  
Independent examiners fee (governance)  
Sundry  
Depreciation  
Insurance

	2023	2022
	£	£
	102,552	30,471
	1,234	1,156
	269	158
	5	73
	370	350
	<u>104,430</u>	<u>32,208</u>

#### 7. Cost of raising funds

Stall hire  
Other

	2023	2022
	£	£
	-	3,059
	252	210
	<u>252</u>	<u>3,269</u>

No value is placed on goods donated for sale at hospital table sales or market sales.

# The League of Friends of the Newton Abbot Hospitals

## Notes and Accounting Policies

Year ended 30 April 2023

<b>8. Grants Payable</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
The amounts payable in the year comprise:		
<b>To Institutions</b>		
<b>Newton Abbot Hospital</b>		
Various grants to purchase medical equipment for use in the hospital and by connected parties	<b>46,621</b>	<b>(1,735)</b>
<b>Other</b>		
Newton Abbot community transport	25,000	-
Rowcroft Hospice grant for PPE	20,000	10,000
Dartmoor search and rescue	2,150	11,213
Basics Devon	2,300	854
Donation to Devon Square Surgery for equipment	3,900	-
Jays Aim defibrillators for Buckland area	-	8,388
Cricklefield surgery Health monitoring equipment	81	1,751
Albany street surgery Hyfreacator	-	-
Kingscare contribution new vehicle	2,500	-
	<u><b>102,552</b></u>	<u><b>30,471</b></u>

## 9. Staff costs

The charity did not employ any staff during the year.

## 10. Tangible Fixed Assets

Cost at 1 May 2022 and 30 April 2023

**Depreciation**  
At 1 May 2022  
Charge for year  
**At 30 April 2023**

<b>Equipment</b>	<b>£</b>
	<b>3,180</b>
	<u><b>3,180</b></u>

**Net Book Value**  
**At 30 April 2023**

	<b>0</b>
	<u><b>0</b></u>
	<b>5</b>
	<u><b>5</b></u>

At 30 April 2022

# The League of Friends of the Newton Abbot Hospitals

## Notes and Accounting Policies

Year ended 30 April 2023

### 11. Investments

Investment assets in the UK:

#### Listed on a recognised stock exchange:

Market value at 1 May 2022  
Net (sales) purchases in the year  
Realised and Unrealised (losses)gains in year

#### Market value at 30 April 2023

	2023	2022
	£	£
	1,038,375	1,029,257
	(2,590)	16,595
	(38,881)	(7,477)
	<u>996,904</u>	<u>1,038,375</u>

#### Cash

Brought Forward  
Net sales /(purchases)  
Fees paid  
Funds retained(transferred)

Carried Forward

	£	£
	39,498	66,457
	2,590	(16,595)
	(9,102)	(10,126)
	882	(238)
	<u>33,868</u>	<u>39,498</u>

Total

	<u>1,030,772</u>	<u>1,077,873</u>
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The cost of the listed investments (including cash) held at 30 April 2023 was:

	<u>751,980</u>	<u>764,156</u>
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The investments are held in listed investments or cash as shown above.

### 12. Creditors

Independent Examination  
Grants  
Fundraising

	£	£
	1,300	1,200
	40,273	10,139
	79	-
	<u>41,652</u>	<u>11,339</u>

### 13. Committee Members and Other Related Parties

No Committee Member (Trustee) or connected persons have received any remuneration either directly or indirectly. A total of £422 for sundry expenses was reimbursed to six Committee Members and £370 to one committee member for insurance during the year (2022 £346 for sundry expenses, £427 insurance and £20 for fundraising reimbursed to three Committee Members). At the balance sheet date nil (2022 nil) was due to trustees for expenses incurred.

### 14. Charitable Funds

At the year end, there was a £46 (2022 £46) restricted fund for the purchase of a voice amplifier. This arose because of a one-off donation.

All other funds are unrestricted and are available to be spent for any of the purposes of the charity.

**THE LEAGUE OF FRIENDS OF THE NEWTON ABBOT HOSPITALS**

England & Wales - Charity number 284014

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# Accounts

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# **The League of Friends of the Newton Abbot Hospitals**

Annual Report  
Year Ended 30 April 2022

# **The League of Friends of the Newton Abbot Hospitals**

Annual Report

Year ended 30 April 2022

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# The League of Friends of the Newton Abbot Hospitals

## Reference and Administrative Details

Year ended 30 April 2022

### Status

The League of Friends of the Newton Abbot Hospitals is a charity registered with the Charity Commission under reference number 284014. It is governed by a set of Rules and managed by a committee - appointed under those rules.

#### Trustees:

##### Committee Officials

President Mr M Ryan  
Chairman Mrs P Honeywill  
Finance Officer Mr C Raymont Resigned 10 Jan.2022

##### Other Trustees

Miss J Geake  
Mrs R Teh Minutes Secretary  
Mrs H Long Press Officer  
Mrs C Hewett Sales table organiser  
Mrs J Larcombe  
Mrs J Harris  
Mrs D Childs Resigned 29 November  
2021  
Mrs A Jones Resigned 14 April 2022  
Mrs S White Resigned 26 July 2021  
Mrs J Young  
Mrs P Gibbs Appointed 10 Jan 2022

#### Principal Address

Newton Abbot Community Hospital  
West Golds Road  
NEWTON ABBOT  
TQ12 2TS

#### Treasurer

Mrs R A Robinson

#### Professional Advisers

##### Bankers:

Lloyds Bank  
41 Courtenay Street  
NEWTON ABBOT

##### Investments Advisers:

Brooks MacDonald  
TAUNTON

#### Independent Examiner:

Michael Denoon Young FCA  
Peplows Limited  
Moorgate House  
King Street  
NEWTON ABBOT

# The League of Friends of the Newton Abbot Hospitals

## Report of the Committee of the Trustees for the year ended 30 April 2022

The Trustees present their annual report for the year ended 30 April 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

### Structure Governance and Management

This league was formed 72 years ago and is a member League of Devon County Association of Leagues of Friends and was registered with the Charity Commission under reference number 284014 in January 1982. It is governed by Objects and Rules adopted in March 2004 amended on 17 November 2014, and 21 September 2015.

The charity is administered and managed by the Executive Committee who are listed on page 1. The committee has met 8 times in the year with face to face meetings commencing in July 2021. Main subjects discussed were requests passed to us by hospital departments, sharing updated information on the current changes within the hospital and the way forward for the league within the hospital and requests for funding from other organisations and people.

At the Annual General Meeting of the League, one third of the committee shall retire from office but shall be eligible for re-election. The committee may elect any member of the League to fill a vacancy on the committee until the next Annual General Meeting

Existing trustees discuss with all new trustees the objectives of the Charity and the role it plays in the local community. New trustees are informed about trustee responsibilities and handed copies of the appropriate Charity Commission paperwork.

The trustees have reviewed any major risks to the charity and systems and procedures have been established to manage any of these risks.

### Objectives and Activities

The principal purpose of this charity is to provide equipment for use in the hospital and hospital based Community Services for which, we are informed, funding is not available. To enhance these services and to aid new projects. Also to assist and support patients and staff to provide a link between hospital and public.

The League does not fund training or anything that it knows to be a statutory duty of the Trust.

When planning activities and funding for the hospital and other organisations the league keeps in mind the Charity Commissions guidance on public benefit.

### Investment Policy

The investment objective is to maximise the total investment return within a controlled risk framework, so as to make specified funds available from accumulated income and capital for distribution each year.

### Achievements and Performance

Since our last AGM we have provided a variety of clinics and organisations with much needed equipment and donations towards equipment all of which had been requested, and further requests are being considered. Unfortunately due to Covid and the league not being active in the hospital, no donations have been made to the hospital. However the hospital is currently reviewing what it needs and we are anticipating requests for equipment in due course. Other donations include, £10,000 to Rowcroft Hospice for PPE, £11,213 to BASICS for Butterfly Ultrasound probes, £8,388 to Cricketfield surgery for a health monitoring system and assorted smaller amounts to other local surgeries.

The League continues to enjoy great and interested support from volunteers, local public, local businesses and the hospital staff, patients and visitors. Despite being unable to access the hospital, the league has kept in touch with members and interested parties by telephone and post. For some of the year, keen members of the league organised a stall in the market, raising much welcome funds for the league. Members also met up here

Members of the league normally assist in fundraising in the hospital, with table top sales and running a tea trolley. In addition they provide a "meet and greet" service in the hospital, as well as befriending patients on the ward. Unfortunately we have been unable to carry out these services due to Covid 19 but as mentioned above fund raising is continuing away from the hospital. Slowly we are being allowed to do more in the hospital, subject to members carrying out training and hopefully, things will shortly be more normal.

Committee meetings resumed in July 2021 and are now held monthly (except for August and December). These are now held at Newton Abbot museum due to a lack of space at the hospital. We are very grateful to the museum for giving us free use of a room for this purpose. These meetings are an opportunity to discuss the work carried out in the hospital and any requests for donations.

Due to Covid and the fact members are getting older, the league is actively looking for new members.

# The League of Friends of the Newton Abbot Hospitals

Report of the Committee of the Trustees for the year ended 30 April 2022

## Procedures and Policy for Grant Making

The Trustees respond to applications as they receive them, and where necessary, prior approval is obtained from the Matron in accordance with NHS guidelines. Certain other charitable requests are considered by trustees as appropriate. All applications for grants are considered by the Committee who decide if they meet the objectives of the charity. If they are considered to be in line with the charity objectives they are normally paid.

## Financial Review

The league has benefited from one generous legacy this year, which has compensated for the lack of fundraising in the year due to Covid. It has continued to make grants to organisations connected to the hospital and potential patients of the hospital. The net income was £29,845. Investments have decreased in the year by £7,477. This gives a total increase in reserves for the year of £22,368.

## Reserves Policy

The charity has reserves amounting to £1,297,689. These have built up over a number of years due to generous donations. The charity is continually looking for ways to spend it in accordance with its objects, their aim being to reduce the amount of reserves. All funds are unrestricted and can be used for any purpose covered by the objects of the League.

The level of reserves will run at a higher level while the charity identifies applicable equipment and projects to fund in accordance with its stated aims and the donor's wishes.

## Plans for Future Periods

The Trustees will continue to encourage the hospital and hospital based community services to apply for grants. In particular the league will remind organisations that funds are available, as based on previous experience, not every organisation is aware they can apply for funding. Regular newsletters will continue to be sent to members informing them of the trusts activities.

## Covid

The work the league has been able to carry out in the hospital has been restricted because of Covid, however Covid has not impacted the financial position of the league and things are slowly returning to normal.

## Ukraine War

Other than a small impact on the value of investments, the war has not impacted the work of the league.

## Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Report) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Compliance with the Charity's Governing Document and Current Statutory Requirements

The financial statements have been prepared in accordance with the Charity's Trust Deed, applicable law and the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP FRS102) issued in October 2019.

Approved by the Trustees on

2022 and signed on their behalf by: 13/09/2022

*PA Honeywill*

Mrs P Honeywill  
Chairman

## The League of Friends of the Newton Abbot Hospitals

### Independent Examiner's Report to the Trustees of The League of Friends of the Newton Abbot Hospitals

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 April 2022 which are set out on pages 5 to 11.

#### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 Act.


#### Independent examiner's statement

I have completed my examination. I confirm that no material 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 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.

M D Young FCA  
Peplows Limited  
Chartered Accountants and Registered Auditors  
Moorgate House  
King Street  
Newton Abbot



13/9/2022

# The League of Friends of the Newton Abbot Hospitals

## Statement of Financial Activities

Year ended 30 April 2022

	Notes	2022 Total £	2021 Total £
<b>Income from:</b>			
Voluntary income:			
Subscriptions and donations	3	1,359	913
Legacies		55,000	10,000
Fund raising including Trolley income	5	6,985	2,421
Investments	4	12,104	12,335
<b>Total</b>		<b>75,448</b>	<b>25,669</b>
<b>Expenditure on:</b>			
Charitable activities	6	32,208	36,447
Raising funds	7	3,269	545
Investment management costs		10,126	9,117
<b>Total</b>		<b>45,603</b>	<b>46,109</b>
<b>Net income (expenditure) before gains and losses on investments</b>			
		29,845	(20,440)
Realised and unrealised gains (losses) on investments		(7,477)	178,820
<b>Net income/(expenditure) and Net movement in funds for the year</b>		<b>22,368</b>	<b>158,380</b>
<b>Reconciliation of funds</b>			
Balances at 1 May 2021		1,275,321	1,116,941
<b>Balances at 30 April 2022</b>		<b>1,297,689</b>	<b>1,275,321</b>
<b>Represented by:</b>			
Fixed assets	5	79	79
Investments		1,077,873	1,095,714
Current assets		231,150	200,193
Current liabilities		(11,339)	(20,665)
		<b>1,297,689</b>	<b>1,275,321</b>

All income and expenditure derive from continuing activities.

All funds are unrestricted except as detailed in note 15 to the accounts.

# The League of Friends of the Newton Abbot Hospitals

## Balance Sheet

30 April 2022

	Notes	2022 Total £	2021 Total £
<b>Fixed assets</b>			
Tangible Fixed Assets	10	5	79
Investments	11	1,077,873	1,095,714
		<u>1,077,878</u>	<u>1,095,793</u>
<b>Current assets</b>			
Debtors	12	-	10,558
COIF Charities Deposit Fund		63,918	63,869
Cash at bank		167,232	125,766
		<u>231,150</u>	<u>200,193</u>
<b>Liabilities - amounts falling due within one year</b>			
Creditors	13	(11,339)	(20,665)
		<u>219,811</u>	<u>179,528</u>
<b>Net current assets</b>		<u>219,811</u>	<u>179,528</u>
<b>Total Net assets</b>		<u><u>1,297,689</u></u>	<u><u>1,275,321</u></u>
<b>Income funds and Total charity funds</b>			
Unrestricted funds			
General fund		1,297,643	1,275,275
Restricted Fund		46	46
		<u>1,297,689</u>	<u>1,275,321</u>
<b>Total Net assets</b>		<u><u>1,297,689</u></u>	<u><u>1,275,321</u></u>

The notes on pages 7 to 11 form part of these accounts.

Approved by the Committee on 13/09/2022

Carole Hewett

Carole Hewett  
Committee Member

# The League of Friends of the Newton Abbot Hospitals

## Notes and Accounting Policies

Year ended 30 April 2022

### 1. General Information

The League of Friends of the Newton Abbot Hospitals is a charity registered with the Charity Commission under reference number 284014. It is governed by a set of Rules and managed by a Committee – appointed under those rules.

The address of its principal place of business is  
Newton Abbot Hospital  
Newton Abbot  
TQ12 2TS

### 2. Accounting Policies

#### (a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice

The accounts have been presented in sterling and rounded to the nearest £.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The following principal accounting policies have been applied.

#### (b) Income Recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

##### (i) Donations and legacies

These are included in the Statement of Financial Activities when:

- the charity is notified to the donation, legacy or similar income and any conditions for receipt are met;
- the trustees consider that it is probable that they will receive it;
- the value can be reliably measured and;
- donated goods for sale are recognised when they are sold and included within fundraising income.

(ii) Subscriptions - These are included in the accounts when there is sufficient certainty that they will be received.

(iii) Fundraising - The income from this is included when received, as it is carried out by volunteers and it is only at this point it can be reliably measured.

(iv) Investment income - Investment income is recognised on a receivable basis, when notified by the Financial Advisor.

# The League of Friends of the Newton Abbot Hospitals

## Notes and Accounting Policies

Year ended 30 April 2022

### Accounting Policies (continued)

(c) **Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support and governance costs except for direct fundraising costs are allocated to charitable activities

Grants to organisations are included when they are approved by the committee for payment and the amount of the obligation can be measured reliably.

Equipment purchased for Newton Abbot Hospital, surgeries and clinics is treated as donated to these bodies as it is insured by them. Such equipment cannot be removed or disposed of without permission from the League of Friends.

(d) **Charitable activities**

The expenditure on charitable activities includes grants made, governance costs and support costs as shown in note 5.

(e) **Costs of raising funds**

Fund raising costs are the direct costs of fundraising.

(f) **Costs of generating funds**

The costs of generating funds consist of investment management fees.

(g) **Voluntary help**

The charity is run entirely by unpaid voluntary help for the purpose of these accounts, no value has been placed on this help.

(h) **Fixed Assets**

Equipment purchased for use by the charity is capitalised and depreciated by equal annual instalments over its estimated useful life of ten years.

(i) **Investments**

Investments are a form of basic financial instrument and are originally recognised at their transaction value and subsequently measured at their fair value at the balance sheet date using the quoted market price.

Realised and unrealised gains and losses on the investments are credited/charged directly to the Statement of Financial Activities.

(j) **Cash at bank and in hand**

Cash at bank and cash in hand includes cash held in current and savings accounts in UK banking institutions. It does not include cash held by the stock brokers.

(k) **Debtors**

Debtors are included when the charity knows that the funds are due to them and the amounts can be measured or estimated reliably.

(l) **Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

# The League of Friends of the Newton Abbot Hospitals

## Notes and Accounting Policies

Year ended 30 April 2022

### Accounting Policies (continued)

#### (m) Funds structure

- (i) Restricted funds – these are funds that are subject to specific trusts that must be applied for specific purposes.
- (ii) Other funds held by the charity are unrestricted general funds which the Charity may use for its charitable purposes at its discretion.

### 3. Donations

Included in donations is nil (2021 £46) restricted for the purchase of a voice amplifier for the speech therapy department.

### 4. Investment Income

	2022 £	2021 £
Income received from:		
Listed investments income	12,055	11,089
Deposit interest received	49	1,246
	<u>12,104</u>	<u>12,335</u>

In 2021 and 2020 all investment income was unrestricted.

### 5. Fund raising income includes sales of donated goods

	2022 £	2021 £
Car boot and market stall sales	6,795	2,421
Other	190	-
	<u>6,985</u>	<u>2,421</u>

### 6. Cost of charitable activities

	Note	2022 £	2021 £
Grants paid - organisation	8	30,471	34,634
Independent examiners fee (governance)		1,156	1,008
Sundry		158	265
Depreciation		73	113
Insurance		350	427
		<u>32,208</u>	<u>36,447</u>

### 7. Cost of raising funds

	2022 £	2021 £
Stall hire	3,059	525
Other	210	20
	<u>3,269</u>	<u>545</u>

No value is placed on goods donated for sale at hospital table sales or market sales.

# The League of Friends of the Newton Abbot Hospitals

## Notes and Accounting Policies

Year ended 30 April 2022

### 8. Grants Payable

	2022 £	2021 £
The amounts payable in the year comprise:		
<b>To Institutions</b>		
<b>Newton Abbot Hospital</b>		
Various grants to purchase medical equipment for use in the hospital and by connected parties	(1,735)	21,978
<b>Other</b>		
Rowcroft Hospice grant for PPE	10,000	-
Rowcroft Hospice – grant to assist because of lack of funds due to Covid	-	10,000
Basics Devon	11,213	500
Donation to Devon Square Surgery for equipment	854	1,722
Tower Sounds	-	1,969
Albany street community nurses equipment	-	(2,437)
Cricketfield surgery Health monitoring surgery	8,388	-
Albany street surgery Hyfreator	1,751	-
Grant to private individual for specialised childrens equipment	-	902
	<u>30,471</u>	<u>34,634</u>

### 9. Staff costs

The charity did not employ any staff during the year.

### 10. Tangible Fixed Assets

	Equipment £
Cost at 1 May 2021 and 30 April 2022	<u>3,180</u>
<b>Depreciation</b>	
At 1 May 2021	3,101
Charge for year	74
<b>At 30 April 2022</b>	<u>3,175</u>
<b>Net Book Value</b>	
<b>At 30 April 2022</b>	<u>5</u>
At 30 April 2021	<u>79</u>

# The League of Friends of the Newton Abbot Hospitals

## Notes and Accounting Policies

Year ended 30 April 2022

<b>11. Investments</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Investment assets in the UK:		
<b>Listed on a recognised stock exchange:</b>		
Market value at 1 May 2021	<b>1,029,257</b>	851,896
Net purchases (sales) in the year	<b>16,595</b>	(1,459)
Realised and Unrealised (losses)gains in year	<b>(7,477)</b>	178,820
<b>Market value at 30 April 2022</b>	<b>1,038,375</b>	1,029,257
	<b>£</b>	<b>£</b>
<b>Cash</b>		
Brought Forward	<b>66,457</b>	73,684
Net (purchases) / sales	<b>(16,595)</b>	1,459
Fees paid	<b>(10,126)</b>	(9,117)
Funds (transferred)	<b>(238)</b>	431
Carried Forward	<b>39,498</b>	66,457
Total	<b>1,077,873</b>	1,095,714
The cost of the listed investments (including cash) held at 30 April 2022 was:	<b>764,156</b>	713,398
The investments are held in listed investments or cash as shown above.		
<b>12. Debtors</b>		
Other debtors	-	10,558

The league has been informed it is entitled to a 2.5% share of an estate, however the amount cannot be quantified and therefore it has not been included in these accounts. In addition there may be a small balance from another estate but again it cannot be quantified and is not included.

<b>13. Creditors</b>	<b>£</b>	<b>£</b>
Independent Examination	<b>1,200</b>	1,100
Grants	<b>10,139</b>	19,422
Fundraising	-	110
Other	-	33
	<b>11,339</b>	20,665

## 14. Committee Members and Other Related Parties

No Committee Member (Trustee) or connected persons have received any remuneration either directly or indirectly. A total of £301 for sundry expenses was reimbursed to four Committee Members during the year (2021 £246 for sundry expenses, £500 for donations, £427 insurance and £20 for fundraising reimbursed to three Committee Members). At the balance sheet date nil (2021 £33) was due to one trustee for expenses incurred.

## 15. Charitable Funds

At the year end, there was a £46 (2021 £46) restricted fund for the purchase of a voice amplifier. This arose because of a one off donation.

All other funds are unrestricted and are available to be spent for any of the purposes of the charity.

**THE LEAGUE OF FRIENDS OF THE NEWTON ABBOT HOSPITALS**

England & Wales - Charity number 284014

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# Accounts

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# **The League of Friends of the Newton Abbot Hospitals**

Annual Report  
Year Ended 30 April 2021

# **The League of Friends of the Newton Abbot Hospitals**

Annual Report

Year ended 30 April 2021

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# The League of Friends of the Newton Abbot Hospitals

## Reference and Administrative Details

Year ended 30 April 2021

### Status

The League of Friends of the Newton Abbot Hospitals is a charity registered with the Charity Commission under reference number 284014. It is governed by a set of Rules and managed by a Committee - appointed under those rules.

#### Trustees: Committee Officials

President	Mr M Ryan
Chairman	Mrs P Honeywill
Finance Officer	Mr C Raymont

#### Other Trustees

Miss J Geake	
Mrs R Teh	Minutes Secretary
Mrs H Long	Press Officer
Mrs C Hewett	Sales table organiser
Mrs J Larcombe	
Mrs J Harris	
Mrs D Childs	
Mrs A Jones	
Mrs S White	Resigned 26 July 2021
Mrs J Young	

#### Principal Address

Newton Abbot Community Hospital  
West Golds Road  
NEWTON ABBOT  
TQ12 2TS

#### Treasurer

Mrs R A Robinson

#### Professional Advisers

##### Bankers:

Lloyds Bank  
41 Courtenay Street  
NEWTON ABBOT

##### Investments Advisers:

Brooks MacDonald  
TAUNTON

##### Independent Examiner:

Michael Denoon Young FCA  
Peplows Limited  
Moorgate House  
King Street  
NEWTON ABBOT

# The League of Friends of the Newton Abbot Hospitals

## Report of the Committee of the Trustees for the year ended 30 April 2021

The Trustees present their annual report for the year ended 30 April 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

### Structure Governance and Management

This league was formed 71 years ago and is a member League of Devon County Association of Leagues of Friends and was registered with the Charity Commission under reference number 284014 in January 1982. It is governed by Objects and Rules adopted in March 2004 amended on 17 November 2014, and 21 September 2015.

The charity is administered and managed by the Executive Committee who are listed on page 1. The full Committee usually meets at regular monthly intervals, however because of the pandemic no formal meetings have been held since February 2020, although telephone discussions have been held since then for decision making purposes. Main subjects discussed were requests passed to us by hospital departments, sharing updated information on the current changes within the hospital and the way forward for the league within the hospital and requests for funding from other organisations and people.

At the Annual General Meeting of the League, one third of the committee shall retire from office but shall be eligible for re-election. The committee may elect any member of the League to fill a vacancy on the committee until the next Annual General Meeting

No Annual General Meeting was held this year, but all members were sent a letter, informing them of what was happening within the league and given the opportunity to comment. Accounts were also made available to all committee members and any members who requested them. All committee members were automatically reappointed this year.

Existing trustees discuss with all new trustees the objectives of the Charity and the role it plays in the local community. New trustees are informed about trustee responsibilities and handed copies of the appropriate Charity Commission paperwork.

The trustees have reviewed any major risks to the charity and systems and procedures have been established to manage any of these risks.

### Objectives and Activities

The principal purpose of this charity is to provide equipment for use in the hospital and hospital based Community Services for which, we are informed, funding is not available. To enhance these services and to aid new projects. Also to assist and support patients and staff to provide a link between hospital and public.

This League does not fund training or anything that it knows to be a statutory duty of the Trust.

When planning activities and funding for the hospital and other organisations the league keeps in mind the Charity Commissions guidance on public benefit.

### Investment Policy

The investment objective is to maximise the total investment return within a controlled risk framework, so as to make specified funds available from accumulated income and capital for distribution each year.

### Achievements and Performance

Since our last AGM we have provided a variety of departments, clinics and organisations with much needed equipment and donations towards equipment all of which had been requested, and further requests are being considered. Approximately £22,000 has been committed to the hospital for assorted equipment. Other donations include, £10,000 to Rowcroft Hospice, £1,969 to Tower Sound and assorted smaller amounts to other medical organisations and a one off grant to an individual to assist with her disabled child's needs.

The League continues to enjoy great and interested support from volunteers, local public, local businesses and the hospital staff, patients and visitors. Despite being unable to access the hospital and hold meetings, the league have kept in touch with members and interested parties by telephone and post

Members of the league normally assist in fundraising in the hospital, with table top sales and running a tea trolley. In addition they provide a "meet and greet" service in the hospital, as well as befriending patients on the ward. Unfortunately we have been unable to carry out these services due to Covid 19 but fund raising is continuing away from the hospital and some members are now assisting with "meet and greet" in the hospital but what we are able to do is restricted.

### Procedures and Policy for Grant Making

The Trustees respond to applications as they receive them, and where necessary, prior approval is obtained from the Matron in accordance with NHS guidelines. Certain other charitable requests are considered by trustees as appropriate. All applications for grants are considered by the Committee who decide if they meet the objectives of the charity. If they are considered to be in line with the charity objectives they are normally paid.

# The League of Friends of the Newton Abbot Hospitals

Report of the Committee of the Trustees for the year ended 30 April 2021

## Financial Review

The league has benefited from one generous legacy this year, which has compensated for the lack of fundraising in the year due to Covid. It has continued to make grants to the new hospital and related organisations. The net expenditure was £20,440. Investments have increased in the year by £178,820. This gives a total increase in reserves for the year of £158,380.

## Reserves Policy

The charity has reserves amounting to £1,275,321. These have built up over a number of years due to generous donations. The charity is continually looking for ways to spend it in accordance with its objects, their aim being to reduce the amount of reserves. All funds are unrestricted and can be used for any purpose covered by the objects of the League.

The level of reserves will run at a higher level while the charity identifies applicable equipment and projects to fund in accordance with its stated aims and the donor's wishes.

## Plans for Future Periods

The Trustees will continue to encourage the hospital and hospital based community services to apply for grants. In particular the league will remind organisations that funds are available, as based on previous experience, not every organisation is aware they can apply for funding. Regular newsletters will continue to be sent to members informing them of the trusts activities.

## Covid

The work the league has been able to carry out in the hospital has been restricted because of Covid, however Covid has not impacted the financial position of the league or the work it will be doing going forward.

## Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Report) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Compliance with the Charity's Governing Document and Current Statutory Requirements

The financial statements have been prepared in accordance with the Charity's Trust Deed, applicable law and the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP FRS102) issued in October 2019.

Approved by the Trustees on 17-11 2021 and signed on their behalf by:

*PA Honeywill*  
Mrs P Honeywill  
Chairman

# The League of Friends of the Newton Abbot Hospitals

Independent Examiner's Report to the Committee (Trustees) of The League of Friends of the Newton Abbot Hospitals

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 April 2021 which are set out on pages 5 to 11.

## Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 Act.

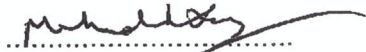
## Independent examiner's statement

I have completed my examination. I confirm that no material 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 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.

M D Young  
Chartered Accountant  
Moorgate House  
King Street  
Newton Abbot



17 November 2021

Chartered Accountant

# The League of Friends of the Newton Abbot Hospitals

## Statement of Financial Activities

Year ended 30 April 2021

	Notes	2021 Total £	2020 Total £
<b>Income from:</b>			
Voluntary income:			
Subscriptions and donations	3	913	1,518
Legacies		10,000	-
Fund raising including Trolley income	5	2,421	11,062
Investments	4	12,335	14,742
<b>Total</b>		<b>25,669</b>	<b>27,322</b>
<b>Expenditure on:</b>			
Charitable activities	6	36,447	48,280
Raising funds	7	545	915
Investment management costs		9,117	8,684
<b>Total</b>		<b>46,109</b>	<b>57,879</b>
<b>Net (expenditure) before gains and losses on investments</b>		<b>(20,440)</b>	<b>(30,557)</b>
Realised and unrealised gains on investments		178,820	(33,542)
<b>Net income/(expenditure) and Net movement in funds for the year</b>		<b>158,380</b>	<b>(64,099)</b>
<b>Reconciliation of funds</b>			
Balances at 1 May 2020		1,116,941	1,181,040
<b>Balances at 30 April 2021</b>		<b>1,275,321</b>	<b>1,116,941</b>
<b>Represented by:</b>			
Fixed assets		79	192
Investments		1,095,714	925,580
Current assets		200,193	197,828
Current liabilities		(20,665)	(6,659)
		<b>1,275,321</b>	<b>1,116,941</b>

All income and expenditure derive from continuing activities.

All funds are unrestricted except as detailed in note 15 to the accounts.

# The League of Friends of the Newton Abbot Hospitals

## Balance Sheet

30 April 2021

	Notes	2021 Total £	2020 Total £
<b>Fixed assets</b>			
Tangible Fixed Assets	10	79	192
Investments	11	1,095,714	925,580
		<u>1,095,793</u>	<u>925,772</u>
<b>Current assets</b>			
Debtors	12	10,558	-
COIF Charities Deposit Fund		63,869	63,816
Cash at bank		125,766	134,012
		<u>200,193</u>	<u>197,828</u>
<b>Liabilities - amounts falling due within one year</b>			
Creditors	13	(20,665)	(6,659)
<b>Net current assets</b>		<u>179,528</u>	<u>191,169</u>
<b>Total Net assets</b>		<u><u>1,275,321</u></u>	<u><u>1,116,941</u></u>
<b>Income funds and Total charity funds</b>			
Unrestricted funds			
General fund		1,275,275	1,116,941
Restricted Fund		46	-
<b>Total Net assets</b>		<u><u>1,275,321</u></u>	<u><u>1,116,941</u></u>

The notes on pages 7 to 11 form part of these accounts.

Approved by the Committee on .....17.11.2021.....

.....*Carol Hewett*.....  
*Carol Hewett*  
**Committee Member**

# The League of Friends of the Newton Abbot Hospitals

## Notes and Accounting Policies

Year ended 30 April 2021

### 1. General Information

The League of Friends of the Newton Abbot Hospitals is a charity registered with the Charity Commission under reference number 284014. It is governed by a set of Rules and managed by a Committee – appointed under those rules.

The address of its principal place of business is  
Newton Abbot Hospital  
Newton Abbot  
TQ12 2TS

### 2. Accounting Policies

#### (a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice

The accounts have been presented in sterling and rounded to the nearest £.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The following principal accounting policies have been applied.

#### (b) Income Recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliable.

##### (i) Donations and legacies

These are included in the Statement of Financial Activities when:

- the charity is notified to the donation, legacy or similar income and any conditions for receipt are met;
- the trustees consider that it is probable that they will receive it;
- the value can be reliably measured and;
- donated goods for sale are recognised when they are sold and included within fundraising income.

(ii) Subscriptions - These are included in the accounts when there is sufficient certainty that they will be received.

(iii) Fundraising - The income from this is included when received, as it is carried out by volunteers and it is only at this point it can be reliably measured.

(iv) Investment income - Investment income is recognised on a receivable basis, when notified by the Financial Advisor.

# The League of Friends of the Newton Abbot Hospitals

## Notes and Accounting Policies

Year ended 30 April 2021

### Accounting Policies (continued)

(c) **Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support and governance costs except for direct fundraising costs are allocated to charitable activities

Grants to organisations are included when they are approved by the committee for payment and the amount of the obligation can be measured reliably.

Equipment purchased for Newton Abbot Hospital, surgeries and clinics is treated as donated to these bodies as it is insured by them. Such equipment cannot be removed or disposed of without permission from the League of Friends.

(d) **Charitable activities**

The expenditure on charitable activities includes grants made, governance costs and support costs as shown in note 5.

(e) **Costs of raising funds**

Fund raising costs are the direct costs of fundraising.

(f) **Costs of generating funds**

The costs of generating funds consist of investment management fees.

(g) **Voluntary help**

The charity is run entirely by unpaid voluntary help for the purpose of these accounts, no value has been placed on this help.

(h) **Fixed Assets**

Equipment purchased for use by the charity is capitalised and depreciated by equal annual instalments over its estimated useful life of ten years.

(i) **Investments**

Investments are a form of basic financial instrument and are originally recognised at their transaction value and subsequently measured at their fair value at the balance sheet date using the quoted market price.

Realised and unrealised gains and losses on the investments are credited/charged directly to the Statement of Financial Activities.

(j) **Cash at bank and in hand**

Cash at bank and cash in hand includes cash held in current and savings accounts in UK banking institutions. It does not include cash held by the stock brokers.

(k) **Debtors**

Debtors are included when the charity knows that the funds are due to them and the amounts can be measured or estimated reliably.

(l) **Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

# The League of Friends of the Newton Abbot Hospitals

## Notes and Accounting Policies

Year ended 30 April 2021

### Accounting Policies (continued)

#### (m) Funds structure

- (i) Restricted funds – these are funds that are subject to specific trusts that must be applied for specific purposes.
- (ii) Other funds held by the charity are unrestricted general funds which the Charity may use for its charitable purposes at its discretion.

### 3. Donations

Included in donations is £46 restricted for the purchase of a voice amplifier for the speech therapy department.

### 4. Investment income

	2021 £	2020 £
Income received from:		
Listed investments income	11,089	13,125
Deposit interest received	1,246	1,617
	<u>12,335</u>	<u>14,742</u>

In 2021 and 2020 all investment income was unrestricted.

### 5. Fund raising income includes sales of donated goods

	2021 £	2020 £
Car boot and market stall sales	2,421	2,744
Trolley shop income	-	207
Hospital table sales	-	7,956
Other	-	155
	<u>2,421</u>	<u>11,062</u>

### 6. Cost of charitable activities

	Note	2021 £	2020 £
Grants paid - organisation	8	34,634	46,316
Independent examiners fee (governance)		1,008	1,108
Sundry		265	345
Depreciation		113	135
Insurance		427	376
		<u>36,447</u>	<u>48,280</u>

### 7. Cost of raising funds

	2021 £	2020 £
Stall hire	525	727
Other	20	188
	<u>545</u>	<u>915</u>

No value is placed on goods donated for sale at hospital table sales.

# The League of Friends of the Newton Abbot Hospitals

## Notes and Accounting Policies

Year ended 30 April 2021

### 8. Grants Payable

	2021 £	2020 £
The amounts payable in the year comprise:		
<b>To Institutions</b>		
<b>Newton Abbot Hospital</b>		
Various grants to purchase medical equipment for use in the hospital and by connected parties	21,978	13,833
Hand cream nurses	-	239
Donations not claimed	-	(2,122)
<b>Other</b>		
Community nurses for Iphones	-	15,360
Rowcroft Hospice – grant to assist because of lack of funds due to Covid	10,000	-
Rowcroft Hospice purchase of equipment	-	15,500
Basics Devon	500	-
Donation to Devon Square Surgery for equipment	1,722	1,089
Tower Sounds	1,969	-
Albany street community nurses equipment	(2,437)	2,417
Grant to private individual for specialised childrens equipment	902	-
	<u>34,634</u>	<u>46,316</u>

### 9. Staff costs

The charity did not employ any staff during the year.

### 10. Tangible Fixed Assets

	Equipment £
Cost at 1 May 2020 and 30 April 2021	<u>3,180</u>
<b>Depreciation</b>	
At 1 May 2020	2,988
Charge for year	113
<b>At 30 April 2021</b>	<u>3,101</u>
<b>Net Book Value</b>	
<b>At 30 April 2021</b>	<u>79</u>
At 30 April 2020	<u>192</u>

# The League of Friends of the Newton Abbot Hospitals

## Notes and Accounting Policies

Year ended 30 April 2021

<b>11. Investments</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Investment assets in the UK:		
<b>Listed on a recognised stock exchange:</b>		
Market value at 1 May 2020	851,896	915,701
Net (sales) in the year	(1,459)	(30,263)
Realised and Unrealised gains in year	178,820	(33,542)
<b>Market value at 30 April 2021</b>	<b>1,029,257</b>	<b>851,896</b>
	<b>£</b>	<b>£</b>
<b>Cash</b>		
Brought Forward	73,684	77,326
Sales of listed investments	1,459	30,263
Fees paid	(9,117)	(8,684)
Funds (transferred)	431	(25,221)
Carried Forward	66,457	73,684
Total	1,095,714	925,580
The cost of the listed investments (including cash) held at 30 April 2021 was:	713,398	690,968
<b>12. Debtors</b>		
Other debtors	10,558	-

The league has been informed it is entitled to a 25% share of an estate, however the amount cannot be quantified and therefore it has not been included in these accounts.

### 13. Creditors

	<b>£</b>	<b>£</b>
Independent Examination	1,100	1,100
Grants	19,422	5,559
Fundraising	110	-
Other	33	-
	<b>20,665</b>	<b>6,659</b>

### 14. Committee Members and Other Related Parties

No Committee Member (Trustee) or connected persons have received any remuneration either directly or indirectly. A total of £246 for sundry expenses, £500 for donations, £427 insurance and £20 for fundraising was reimbursed to three Committee Members during the year. At the balance sheet date £33 was due to one trustee for expenses incurred.

### 15. Charitable Funds

At the year end, there was a £46 restricted fund for the purchase of a voice amplifier. This arose because of a one off donation

All other funds are unrestricted and are available to be spent for any of the purposes of the charity.