

# Robinson Memorial Hospital Ballymoney (Incorporated)

Northern Ireland · Charity number 100343

## Details

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**Status** Received

**Registered** 2016-09-09

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

## Contact

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**Address** D J M Robinson & Son  
121 Culcrum Road  
Dunloy  
Ballymena.  
County Antrim  
Bt44 9dt  
BT44 9DT

**Phone** 07710744711

**Email** [admin@robinsonmemorialhospital.org.uk](mailto:admin@robinsonmemorialhospital.org.uk)

**Website** [robinsonmemorialhospital.org.uk](http://robinsonmemorialhospital.org.uk)

## Activities

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**Purposes:** a) To take over the whole (or such part as can be legally vested in the Association) of the property funds and securities of the Executive Committee of the General Committee appointed to build a Cottage Hospital in Ballymoney with funds provided by Samuel Robinson, Esquire, of Philadelphia, and of Hugh McCurdy Hamilton, of Ballymoney, held by him in trust for the said Executive Committee, and to take or procure to be taken, such steps as may be necessary ; under the law relating to charities or charitable trusts for validly and effectually vesting the said property funds and securities in the Association or (if necessary) in any Trustees, and to undertake, execute and perform any trusts or conditions affecting the whole or any part of such property, and to undertake all the liabilities of the said Executive Committee and Hugh McCurdy Hamilton in connection with the building of a Cottage Hospital in Ballymoney to be known as the Robinson Cottage Hospital; Ballymoney, and to carry on the said Hospital when completed. b) The Administration and Management of the Endowments held for the benefit of the Robinson Memorial Hospital as at 01/08/1951 and the payment of the income arising therefrom to the statutory authorities, for the benefit of the said hospital (being a public hospital serving the communities of Counties Antrim and Londonderry); The Administration and Management of any funds subsequently donated for the benefit of the said hospital and the application of the income and/or capital thereof for the benefit of the said hospital, by way of augmenting and supplementing its public sources of funding; c)To preserve and protect health for public benefit, in particular for patients of the Robinson Memorial Hospital Ballymoney by providing and assisting in the provision of facilities, support services and equipment including augmenting those normally provided by the statutory authorities (d) The advancement of any other exclusively charitable purposes as the directors may from time to time decide in accordance with the law of charity in Northern Ireland.

**What the charity does:** The advancement of health or the saving of lives, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

**How the charity works:** Medical/health/sickness

**Who the charity helps:** General public

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-30	£739,375	£178,581	£-866,970	0

## Trustees

Name	Role	Appointed
Dr Adrian Patrick Sterne		
Dr David Johnston		
Dr John Flynn		
Dr Shauna Fannin		
Mr Allen Mathewson		
Mr David Robinson		
Mr Gerry McAfee		
Mr Gordon Robinson		
Mr Hugh Clarke		
Mr Joe Gillan		
Mr John Borland		
Mr John Pinkerton		
Mr Neil Robinson		
Mrs Emma Mccarroll		
Mrs Joan Carey		
Mrs Margaret Allison		

**Robinson Memorial Hospital Ballymoney (Incorporated)**

Northern Ireland - Charity number 100343

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# Accounts

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## Robinson Memorial Hospital Ballymoney (Incorporated)

### Statement of Financial Activities for the Year Ended 31 December 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Endowment funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Charitable activities	3	205,463	533,912	739,375
Total income		<u>205,463</u>	<u>533,912</u>	<u>739,375</u>
<b>Expenditure on:</b>				
Charitable activities	4	(9,818)	(168,763)	(178,581)
Total expenditure		<u>(9,818)</u>	<u>(168,763)</u>	<u>(178,581)</u>
Net income		<u>195,645</u>	<u>365,149</u>	<u>560,794</u>
Net movement in funds		195,645	365,149	560,794
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>1,877,743</u>	<u>4,105,127</u>	<u>5,982,870</u>
Total funds carried forward	11	<u>2,073,388</u>	<u>4,470,276</u>	<u>6,543,664</u>
	Note	Unrestricted funds £	Endowment funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Charitable activities	3	128,023	391,594	519,617
Total income		<u>128,023</u>	<u>391,594</u>	<u>519,617</u>
<b>Expenditure on:</b>				
Charitable activities	4	(28,653)	(162,051)	(190,704)
Total expenditure		<u>(28,653)</u>	<u>(162,051)</u>	<u>(190,704)</u>
Net income		<u>99,370</u>	<u>229,543</u>	<u>328,913</u>
Net movement in funds		99,370	229,543	328,913
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>1,778,374</u>	<u>3,875,584</u>	<u>5,653,958</u>
Total funds carried forward	11	<u>1,877,744</u>	<u>4,105,127</u>	<u>5,982,871</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2023 is shown in note 11.

The notes on pages 11 to 18 form an integral part of these financial statements.

# Robinson Memorial Hospital Ballymoney (Incorporated)

(Registration number: NI000726)  
Balance Sheet as at 31 December 2024

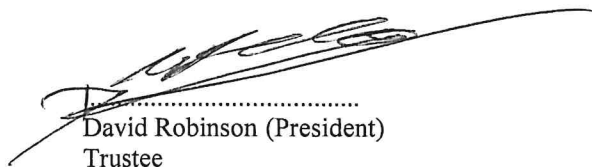
	Note	2024 £	2023 £
<b>Fixed assets</b>			
Investments	7	6,359,980	5,827,589
<b>Current assets</b>			
Debtors	8	11,274	17,033
Cash at bank and in hand	9	<u>1,039,380</u>	<u>892,144</u>
		1,050,654	909,177
<b>Creditors: Amounts falling due within one year</b>	10	<u>(866,970)</u>	<u>(753,895)</u>
<b>Net current assets</b>		<u>183,684</u>	<u>155,282</u>
<b>Net assets</b>		<u>6,543,664</u>	<u>5,982,871</u>
<b>Funds of the charity:</b>			
<b>Endowment funds</b>		4,470,276	4,105,127
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>2,073,388</u>	<u>1,877,744</u>
<b>Total funds</b>	11	<u>6,543,664</u>	<u>5,982,871</u>

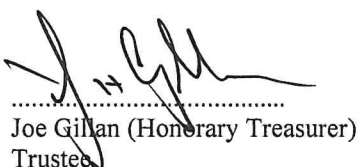
For the financial year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

#### Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 9 to 18 were approved by the trustees, and authorised for issue on 25 June 2025 and signed on their behalf by:

  
.....  
David Robinson (President)  
Trustee

  
.....  
Joe Gillan (Honorary Treasurer)  
Trustee

The notes on pages 11 to 18 form an integral part of these financial statements.

# **Robinson Memorial Hospital Ballymoney (Incorporated)**

## **Notes to the Financial Statements for the Year Ended 31 December 2024**

### **1 Charity status**

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

23 Newal Road

Ballymoney

Co Antrim

BT53 6HB

These financial statements were authorised for issue by the trustees on 25 June 2025.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act (Northern Ireland) 2008..

#### **Basis of preparation**

Robinson Memorial Hospital Ballymoney (Incorporated) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The presentation currency of these financial statements is sterling. All amounts in the financial statements have been rounded to the nearest £1.

#### **Going concern**

The financial statements have been prepared on a going concern basis. The trustees have assessed a period of 12 months from the date of approving the financial statements with regard to the appropriateness of the going concern assumption in preparing the financial statements. The trustees note that and believe that the company will continue as a going concern and be able to realise its assets and discharge its liabilities in the normal course of business.

## **Robinson Memorial Hospital Ballymoney (Incorporated)**

### **Notes to the Financial Statements for the Year Ended 31 December 2024**

#### **Income and endowments**

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required, and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources

##### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

##### **Investment properties**

Investment property is carried at fair value, derived from the current market prices for comparable real estate determined by external valuers. The valuers use observable market prices, adjusted if necessary for any difference in the nature, location or condition of the specific asset. Changes in fair value are recognised in profit or loss.

##### **Fixed asset investments**

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

##### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

##### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

## Robinson Memorial Hospital Ballymoney (Incorporated)

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 3 Income from charitable activities

	Unrestricted funds		Endowment funds		Total 2024 £
	General £	Other £	Expendable £	Permanent £	
Dividends and interest	84,996	-	115,763	-	200,759
Rent receivable	-	5,190	53,000	-	58,190
Gain/(Loss) on Investments	-	-	-	428,456	428,456
Subscriptions received & sale of books	235	-	-	-	235
Donations received	2,743	-	-	-	2,743
Revaluation movement during year	112,298	-	-	(63,307)	48,991
	<u>200,272</u>	<u>5,190</u>	<u>168,763</u>	<u>365,149</u>	<u>739,374</u>
	Unrestricted funds		Endowment funds		Total 2023 £
	General £	Other £	Expendable £	Permanent £	
Dividends and interest	65,186	-	108,926	-	174,112
Rent receivable	-	5,315	53,125	-	58,440
Gain/(Loss) on Investments	135,555	-	-	234,265	369,820
Subscriptions received & sale of books	105	-	-	-	105
Donations received	4,930	-	-	-	4,930
Revaluation movement during year	(83,068)	-	-	(4,722)	(87,790)
	<u>122,708</u>	<u>5,315</u>	<u>162,051</u>	<u>229,543</u>	<u>519,617</u>

## Robinson Memorial Hospital Ballymoney (Incorporated)

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 4 Expenditure on charitable activities

	Unrestricted funds		Endowment funds	Total funds
	General	Other	Expendable	
	£	£	£	£
Northern Health and Social Care Trust	-	-	114,971	114,971
Legal and professional	-	-	2,220	2,220
Audit fee	-	-	2,520	2,520
Advertising, Printing & Postage	-	-	798	798
Investment Managers Fees	6,924	-	20,341	27,265
Secretarial Fees	-	-	764	764
Website hosting & design & registration fees	-	-	80	80
Bank Fees	70	-	33	103
Property Insurance	-	352	2,092	2,444
Property Maintenance	-	670	-	670
Rates	-	558	929	1,487
Charitable Donations	920	-	-	920
General Expenses	-	-	307	307
New facilities 11&13 Newall Road	-	-	23,708	23,708
Agent Fees	-	325	-	325
<b>Total for 2024</b>	<u>7,914</u>	<u>1,905</u>	<u>168,763</u>	<u>178,582</u>
<b>Total for 2023</b>	<u>26,563</u>	<u>2,090</u>	<u>162,051</u>	<u>190,704</u>

## Robinson Memorial Hospital Ballymoney (Incorporated)

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 7 Fixed asset investments

	2024	2023
	£	£
Investment properties	905,394	845,394
Other investments	5,454,586	4,982,195
	6,359,980	5,827,589

#### Investment properties

	Investment properties £
<b>Cost or Valuation</b>	
At 1 January 2024	845,394
Revaluation	60,000
At 31 December 2024	905,394
<b>Provision</b>	
At 31 December 2024	-
<b>Net book value</b>	
At 31 December 2024	905,394
At 31 December 2023	845,394

A property valuation was carried out on 10 January 2025. The basis of this valuation was Market Value. The name and qualification of the independent valuer is Mr Daniel Henry MRICS and is qualified for the purpose of the valuation in accordance with January 2020 edition of the RICS Valuation-Global Standards incorporating the International Valuation Standards

## Robinson Memorial Hospital Ballymoney (Incorporated)

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### Other investments

	Listed investments £	Total £
<b>Cost or Valuation</b>		
At 1 January 2024	4,982,195	4,982,195
Revaluation	(11,009)	(11,009)
Profit/(Loss) on investment disposals	428,456	428,456
Donation and income re-invested	54,944	54,944
At 31 December 2024	5,454,586	5,454,586
<b>Net book value</b>		
At 31 December 2024	5,454,586	5,454,586
At 31 December 2023	4,982,195	4,982,195

#### 8 Debtors

	2024 £	2023 £
Trade debtors	10,173	8,296
Prepayments	1,101	8,737
	11,274	17,033

#### 9 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	1,039,380	892,144

#### 10 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	866,970	753,895

## Robinson Memorial Hospital Ballymoney (Incorporated)

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 11 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
<b>Unrestricted</b>				
Bequests	(1,877,743)	(200,272)	7,914	(2,070,101)
Bequest Property	-	(5,191)	1,904	(3,287)
<b>Total unrestricted</b>	<u>(1,877,743)</u>	<u>(205,463)</u>	<u>9,818</u>	<u>(2,073,388)</u>
<b>Endowment</b>				
Permanent	(4,105,127)	(365,149)	-	(4,470,276)
Expendable	-	(168,763)	168,763	-
<b>Total endowment</b>	<u>(4,105,127)</u>	<u>(533,912)</u>	<u>168,763</u>	<u>(4,470,276)</u>
<b>Total funds</b>	<u><u>(5,982,870)</u></u>	<u><u>(739,375)</u></u>	<u><u>178,581</u></u>	<u><u>(6,543,664)</u></u>
	<b>Balance at 1 January 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 December 2023 £</b>
<b>Unrestricted</b>				
Bequests	(1,778,374)	(122,707)	26,563	(1,874,518)
Bequest Property	-	(5,316)	2,090	(3,226)
<b>Total unrestricted</b>	<u>(1,778,374)</u>	<u>(128,023)</u>	<u>28,653</u>	<u>(1,877,744)</u>
<b>Endowment</b>				
Permanent	(3,875,584)	(229,543)	-	(4,105,127)
Expendable	-	(162,051)	162,051	-
<b>Total endowment</b>	<u>(3,875,584)</u>	<u>(391,594)</u>	<u>162,051</u>	<u>(4,105,127)</u>
<b>Total funds</b>	<u><u>(5,653,958)</u></u>	<u><u>(519,617)</u></u>	<u><u>190,704</u></u>	<u><u>(5,982,871)</u></u>

#### Bequests

The bequests relate to a Trust Fund established by deed of gift from Mr William Taggart and a Trust Fund established from a bequest from the estate of Mr Thomas Henry, and the Gault Trust and bequests from the estates of Genevieve Robinson, Wallace McNaul, Mrs Nancy Pullen, Mr A McIlreavey, Mr E Leeper and Lena May Bell. Other donations to be used for the benefit of the Robinson Memorial Hospital are accounted for, including donations during the year from the late Dan Hanna, P Weir and the Rotary Club.

**Robinson Memorial Hospital Ballymoney (Incorporated)**

**Notes to the Financial Statements for the Year Ended 31 December 2024**

**12 Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Endowment funds</b>		<b>Total funds at 31 December 2024</b>
	<b>General £</b>	<b>Permanent £</b>	<b>Expendable £</b>	<b>£</b>
Fixed asset investments	1,889,704	4,470,276	-	6,359,980
Current assets	185,085	-	865,569	1,050,654
Current liabilities	(1,401)	-	(865,569)	(866,970)
<b>Total net assets</b>	<b><u>2,073,388</u></b>	<b><u>4,470,276</u></b>	<b><u>-</u></b>	<b><u>6,543,664</u></b>
	<b>Unrestricted funds</b>	<b>Endowment funds</b>		<b>Total funds at 31 December 2023</b>
	<b>General £</b>	<b>Permanent £</b>	<b>Expendable £</b>	<b>£</b>
Fixed asset investments	1,722,462	4,105,127	-	5,827,589
Current assets	155,924	-	753,253	909,177
Current liabilities	(642)	-	(753,253)	(753,895)
<b>Total net assets</b>	<b><u>1,877,744</u></b>	<b><u>4,105,127</u></b>	<b><u>-</u></b>	<b><u>5,982,871</u></b>

**Robinson Memorial Hospital Ballymoney (Incorporated)**

Northern Ireland - Charity number 100343

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# Accounts

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**Robinson Memorial Hospital Ballymoney (Incorporated)**

**Statement of Financial Activities for the Year Ended 31 December 2023  
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted funds £	Endowment funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Charitable activities	3	<u>128,023</u>	<u>391,594</u>	<u>519,617</u>
Total income		<u>128,023</u>	<u>391,594</u>	<u>519,617</u>
<b>Expenditure on:</b>				
Charitable activities	4	<u>(28,653)</u>	<u>(162,051)</u>	<u>(190,704)</u>
Total expenditure		<u>(28,653)</u>	<u>(162,051)</u>	<u>(190,704)</u>
Net income		<u>99,370</u>	<u>229,543</u>	<u>328,913</u>
Net movement in funds		99,370	229,543	328,913
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>1,778,374</u>	<u>3,875,584</u>	<u>5,653,958</u>
Total funds carried forward	11	<u>1,877,744</u>	<u>4,105,127</u>	<u>5,982,871</u>
	Note	Unrestricted funds £	Endowment funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Charitable activities	3	<u>(111,076)</u>	<u>(511,377)</u>	<u>(622,453)</u>
Total income		<u>(111,076)</u>	<u>(511,377)</u>	<u>(622,453)</u>
<b>Expenditure on:</b>				
Charitable activities	4	<u>(8,471)</u>	<u>(130,941)</u>	<u>(139,412)</u>
Total expenditure		<u>(8,471)</u>	<u>(130,941)</u>	<u>(139,412)</u>
Net expenditure		<u>(119,547)</u>	<u>(642,318)</u>	<u>(761,865)</u>
Net movement in funds		(119,547)	(642,318)	(761,865)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>1,897,921</u>	<u>4,517,902</u>	<u>6,415,823</u>
Total funds carried forward	11	<u>1,778,374</u>	<u>3,875,584</u>	<u>5,653,958</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 11.

The notes on pages 8 to 15 form an integral part of these financial statements.

# Robinson Memorial Hospital Ballymoney (Incorporated)

## (Registration number: NI000726) Balance Sheet as at 31 December 2023


	Note	2023 £	2022 £
<b>Fixed assets</b>			
Investments	7	5,827,589	5,507,000
<b>Current assets</b>			
Debtors	8	17,033	15,022
Cash at bank and in hand	9	<u>892,144</u>	<u>792,619</u>
		909,177	807,641
<b>Creditors: Amounts falling due within one year</b>	10	<u>(753,895)</u>	<u>(660,683)</u>
<b>Net current assets</b>		<u>155,282</u>	<u>146,958</u>
<b>Net assets</b>		<u>5,982,871</u>	<u>5,653,958</u>
<b>Funds of the charity:</b>			
<b>Endowment funds</b>		4,105,127	3,875,584
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>1,877,744</u>	<u>1,778,374</u>
<b>Total funds</b>	11	<u>5,982,871</u>	<u>5,653,958</u>

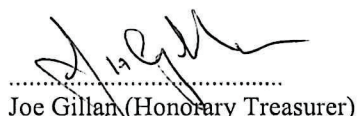
For the financial year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on 26 June 2024 and signed on their behalf by:

  
.....  
David Robinson (President)  
Trustee

  
.....  
Joe Gillan (Honorary Treasurer)  
Trustee

The notes on pages 8 to 15 form an integral part of these financial statements.

# **Robinson Memorial Hospital Ballymoney (Incorporated)**

## **Notes to the Financial Statements for the Year Ended 31 December 2023**

### **1 Charity status**

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

23 Newal Road  
Ballymoney  
Co Antrim  
BT53 6HB

These financial statements were authorised for issue by the trustees on 26 June 2024.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act (Northern Ireland) 2008..

#### **Basis of preparation**

Robinson Memorial Hospital Ballymoney (Incorporated) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The presentation currency of these financial statements is sterling. All amounts in the financial statements have been rounded to the nearest £1.

#### **Going concern**

The financial statements have been prepared on a going concern basis. The trustees have assessed a period of 12 months from the date of approving the financial statements with regard to the appropriateness of the going concern assumption in preparing the financial statements. The trustees note that and believe that the company will continue as a going concern and be able to realise its assets and discharge its liabilities in the normal course of business.

## **Robinson Memorial Hospital Ballymoney (Incorporated)**

### **Notes to the Financial Statements for the Year Ended 31 December 2023**

#### **Income and endowments**

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources

##### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

##### **Investment properties**

Investment property is carried at fair value, derived from the current market prices for comparable real estate determined by external valuers. The valuers use observable market prices, adjusted if necessary for any difference in the nature, location or condition of the specific asset. Changes in fair value are recognised in profit or loss.

##### **Fixed asset investments**

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

##### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

##### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

**Robinson Memorial Hospital Ballymoney (Incorporated)**

**Notes to the Financial Statements for the Year Ended 31 December 2023**

**3 Income from charitable activities**

	Unrestricted funds		Endowment funds		Total 2023 £
	General £	Other £	Expendable £	Permanent £	
Dividends and interest	65,186	-	108,926	-	174,112
Rent receivable	-	5,315	53,125	-	58,440
Gain/(Loss) on Investments	135,555	-	-	234,265	369,820
Subscriptions received & sale of books	105	-	-	-	105
Donations received	4,930	-	-	-	4,930
Revaluation movement during year	<u>(83,068)</u>	<u>-</u>	<u>-</u>	<u>(4,722)</u>	<u>(87,790)</u>
	<u>122,708</u>	<u>5,315</u>	<u>162,051</u>	<u>229,543</u>	<u>519,617</u>
	Unrestricted funds		Endowment funds		Total 2022 £
	General £	Other £	Expendable £	Permanent £	
Dividends and interest	50,611	-	77,941	-	128,552
Rent receivable	-	5,280	53,000	-	58,280
Gain/(Loss) on Investments	14,116	-	-	(10,602)	3,514
Subscriptions received & sale of books	45	-	-	-	45
Donations received	7,540	-	-	-	7,540
Revaluation movement during year	<u>(188,668)</u>	<u>-</u>	<u>-</u>	<u>(631,716)</u>	<u>(820,384)</u>
	<u>(116,356)</u>	<u>5,280</u>	<u>130,941</u>	<u>(642,318)</u>	<u>(622,453)</u>

## Robinson Memorial Hospital Ballymoney (Incorporated)

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 4 Expenditure on charitable activities

	Unrestricted funds		Endowment funds	Total funds
	General	Other	Expendable	
	£	£	£	£
Northern Health and Social Care Trust	-	-	90,919	90,919
Accountancy fees	-	-	2,328	2,328
Advertising, Printing & Postage	-	-	932	932
Investment Managers Fees	5,232	-	11,938	17,170
Secretarial Fees	-	-	1,116	1,116
Website hosting & design & registration fees	-	-	2,055	2,055
Bank Fees	74	-	42	116
GP Training & nurse sponsorship	1,050	-	-	1,050
Property Insurance	-	280	630	910
Property Maintenance	-	888	150	1,038
Rates	-	527	879	1,406
Charitable Donations	20,207	-	-	20,207
General Expenses	-	-	125	125
New facilities 11&13 Newall Road	-	-	50,937	50,937
Agent Fees	-	395	-	395
<b>Total for 2023</b>	<b>26,563</b>	<b>2,090</b>	<b>162,051</b>	<b>190,704</b>
<b>Total for 2022</b>	<b>6,429</b>	<b>2,042</b>	<b>130,941</b>	<b>139,412</b>

## Robinson Memorial Hospital Ballymoney (Incorporated)

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 7 Fixed asset investments

	2023	2022
	£	£
Investment properties	845,394	845,394
Other investments	<u>4,982,195</u>	<u>4,661,606</u>
	<u>5,827,589</u>	<u>5,507,000</u>

#### Investment properties

	Investment properties £
<b>Cost or Valuation</b>	
At 1 January 2023	<u>845,394</u>
<b>Provision</b>	
At 31 December 2023	<u>-</u>
<b>Net book value</b>	
At 31 December 2023	<u>845,394</u>
At 31 December 2022	<u>845,394</u>

A property valuation was carried out on 12th May 2021. The basis of this valuation was Market Value. The name and qualification of the independent valuer is Mr Gerard McAfee MRICS, FNAEA and FNAVA Registered Valuer, for and on behalf of McAfee, auctioneers & valuers

**Robinson Memorial Hospital Ballymoney (Incorporated)**

**Notes to the Financial Statements for the Year Ended 31 December 2023**

**Other investments**

	<b>Listed investments £</b>	<b>Total £</b>
<b>Cost or Valuation</b>		
At 1 January 2023	4,661,606	4,661,606
Revaluation	(87,790)	(87,790)
Profit/(Loss) on investment disposals	234,265	234,265
Donation and income re-invested	174,114	174,114
At 31 December 2023	<u>4,982,195</u>	<u>4,982,195</u>
<b>Net book value</b>		
At 31 December 2023	<u>4,982,195</u>	<u>4,982,195</u>
At 31 December 2022	<u>4,661,606</u>	<u>4,661,606</u>

**8 Debtors**

	<b>2023 £</b>	<b>2022 £</b>
Trade debtors	8,296	13,101
Prepayments	8,737	1,921
	<u>17,033</u>	<u>15,022</u>

**9 Cash and cash equivalents**

	<b>2023 £</b>	<b>2022 £</b>
Cash at bank	<u>892,144</u>	<u>792,619</u>

**10 Creditors: amounts falling due within one year**

	<b>2023 £</b>	<b>2022 £</b>
Accruals	<u>753,895</u>	<u>660,683</u>

## Robinson Memorial Hospital Ballymoney (Incorporated)

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 11 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
<b>Unrestricted</b>				
Bequests	(1,778,374)	(128,023)	28,653	(1,877,744)
<b>Endowment</b>				
Permanent	(3,875,584)	(229,543)	-	(4,105,127)
Expendable	-	(162,051)	162,051	-
<b>Total endowment</b>	<u>(3,875,584)</u>	<u>(391,594)</u>	<u>162,051</u>	<u>(4,105,127)</u>
<b>Total funds</b>	<u>(5,653,958)</u>	<u>(519,617)</u>	<u>190,704</u>	<u>(5,982,871)</u>
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
<b>Unrestricted</b>				
Bequests	(1,897,921)	111,076	8,471	(1,778,374)
<b>Endowment</b>				
Permanent	(4,517,902)	642,318	-	(3,875,584)
Expendable	-	(130,941)	130,941	-
<b>Total endowment</b>	<u>(4,517,902)</u>	<u>511,377</u>	<u>130,941</u>	<u>(3,875,584)</u>
<b>Total funds</b>	<u>(6,415,823)</u>	<u>622,453</u>	<u>139,412</u>	<u>(5,653,958)</u>

#### Bequests

The bequests relate to a Trust Fund established by deed of gift from Mr William Taggart and a Trust Fund established from a bequest from the estate of Mr Thomas Henry, and the Gault Trust and bequests from the estates of Genevieve Robinson, Wallace McNaul, Mrs Nancy Pullen, Mr A McIlreavey, Mr E Leeper and Lena May Bell. Other donations to be used for the benefit of the Robinson Memorial Hospital are accounted for, including donations during the year from the late Dan Hanna, P Weir and the Rotary Club.

**Robinson Memorial Hospital Ballymoney (Incorporated)**

**Notes to the Financial Statements for the Year Ended 31 December 2023**

**12 Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Endowment funds</b>		<b>Total funds at 31 December</b>
	<b>General</b>	<b>Permanent</b>	<b>Expendable</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed asset investments	1,722,462	4,105,127	-	5,827,589
Current assets	155,924	-	753,253	909,177
Current liabilities	(642)	-	(753,253)	(753,895)
<b>Total net assets</b>	<u>1,877,744</u>	<u>4,105,127</u>	<u>-</u>	<u>5,982,871</u>
	<b>Unrestricted funds</b>	<b>Endowment funds</b>		<b>Total funds at 31 December</b>
	<b>General</b>	<b>Permanent</b>	<b>Expendable</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed asset investments	1,631,417	3,875,583	-	5,507,000
Current assets	148,409	-	659,232	807,641
Current liabilities	(1,451)	-	(659,232)	(660,683)
<b>Total net assets</b>	<u>1,778,375</u>	<u>3,875,583</u>	<u>-</u>	<u>5,653,958</u>



**Robinson Memorial Hospital Ballymoney (Incorporated)**

Northern Ireland - Charity number 100343

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# Annual report

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# Robinson Memorial Hospital Ballymoney (Incorporated)

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2023.

### Objectives and activities

#### *Objects and aims*

The principal activity of Robinson Memorial Hospital Ballymoney (Incorporated) is the administration of the investments representing the endowment funds of the hospital and passing this income to the NHSCT to be used for the benefit of the Robinson Hospital and Health Centre. In addition to the endowment funds the Board of Management are also responsible for the administration of other funds to be used also for the benefit of the Robinson Hospital but they do not form any part of the endowment funds. The company is a registered charity, Charity no. 100343, registered. 09/09/2016

The aims of the charity are to improve health outcomes for any member of the public primarily in the Causeway area requiring treatment either in the hospital or in any of the various on-site Health & Care facilities

#### *Objectives, strategies and activities*

In 2023 there was a strong performance by equities but a mixed performance from bonds and this trend seems to have continued in 2024.

#### *Public benefit*

Providing on-going supplementary funding to NHSCT assists the continued provision of a community hospital in Ballymoney, currently operated by the NHSCT, as an Intermediate Care Facility. The hospital provides care for patients who require inpatient rehabilitation, care and rehabilitation following fracture surgery, or for further assessment following an acute hospital admission. Patients with palliative needs can also receive end of life care in the hospital. The provision of facilities to accommodate a Health and Care Centre for the local area is an additional benefit. These benefits are evidenced through the continued existence of a busy hospital with high occupancy rates and a reputation for excellent care. The beneficiaries are any member of the public primarily in the Causeway area requiring treatment either in the hospital or in any of the various on-site Health & Care facilities. Some funding is used for training of medical staff for example attendance at palliative care or community hospital seminars. This is incidental and necessary because it potentially enhances the quality of care provided and therefore the public benefit. Some funding is used for the provision of additional services and equipment not normally provided by the NHSCT. Examples of this would be purchase of specialist medical equipment, reclining chairs, etc. or the development of buildings to facilitate day hospice or similar services to enhance patient care and comfort

The trustees confirm that they have complied with the requirements of Charities Act [NI] 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland

### Financial review

#### *Policy on reserves*

The Trustees consider it prudent to hold reserves at the current level to enable it to continue with its current stated objectives.

### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

# Robinson Memorial Hospital Ballymoney (Incorporated)

## Trustees' Report

Trustees:	David Robinson (President)
	Hugh Clarke (Vice President)
	Margaret Allison (Vice President)
	Joe Gillan (Honorary Treasurer)
	Dr John Flynn (Honorary Secretary)
	Allen Mathewson (Assistant Honorary Treasurer)
	Joan Carey (Assistant Honorary Secretary)
	Henry Algeo (retired 21 June 2023)
	John Borland
	Dr Shauna Fannin
	Dr David Johnston
	Gerry McAfee
	Karen McMaster
	John Pinkerton
	Gordon Robinson
	Neil Robinson
	Dr Adrian Patrick Sterne
	Mrs Emma Rachel McCarroll BSC

### Structure, governance and management

#### *Organisational structure*

The company is limited by guarantee and is also a recognised Charity. The Charity is governed by an Executive Board which meet on a quarterly basis throughout the year.

The office bearers Mr David Robinson was re-elected president, Mr Hugh Clarke vice president, Mrs Margaret Allison vice president and Dr J Flynn was elected honorary secretary. Mr Henry Algeo retired as honorary treasurer and was replaced by Mr Joe Gillan

In accordance with the Articles of Association Mrs J Carey, Dr S Fannin, Mrs E McCarroll and Mr G McAfee retired by rotation together with the office bearers Mr David Robinson, Mr Hugh Clarke, Mr Joe Gillan, and Mrs Margaret Allison, and all were eligible for re-election.

#### **Financial instruments**

#### *Objectives and policies*

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

# Robinson Memorial Hospital Ballymoney (Incorporated)

## Trustees' Report

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of Robinson Memorial Hospital Ballymoney (Incorporated) for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

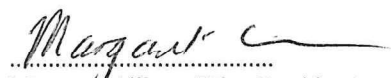
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 26 June 2024 and signed on its behalf by:

  
.....  
Margaret Allison (Vice President)  
Trustee

**Robinson Memorial Hospital Ballymoney (Incorporated)**

Northern Ireland - Charity number 100343

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# Annual return

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## Robinson Memorial Hospital Ballymoney (Incorporated)

### Independent Examiner's Report to the trustees of Robinson Memorial Hospital Ballymoney (Incorporated) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

#### Responsibilities and basis of report

As the charity's trustees of Robinson Memorial Hospital Ballymoney (Incorporated) (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that the accounts of Robinson Memorial Hospital Ballymoney (Incorporated) are not required to be audited under company law, and are eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

#### Basis of independent examiner's report

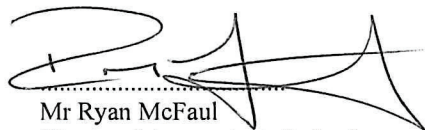
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters. My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

#### Independent examiner's statement

Since Robinson Memorial Hospital Ballymoney (Incorporated)'s gross income exceeded £250,000 your examiner must be a member of a listed body. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants Ireland, which is one of the listed bodies.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Mr Ryan McFaul  
Chartered Accountants Ireland  
51-53 Thomas Street  
Ballymena  
Co. Antrim  
BT43 6AZ

26 June 2024

**Robinson Memorial Hospital Ballymoney (Incorporated)**

Northern Ireland - Charity number 100343

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# Accounts

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## Robinson Memorial Hospital Ballymoney (Incorporated)

### Statement of Financial Activities for the Year Ended 31 December 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Endowment funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Charitable activities	3	<u>(111,076)</u>	<u>(511,377)</u>	<u>(622,453)</u>
Total income		<u>(111,076)</u>	<u>(511,377)</u>	<u>(622,453)</u>
<b>Expenditure on:</b>				
Charitable activities	4	<u>(8,471)</u>	<u>(130,941)</u>	<u>(139,412)</u>
Total expenditure		<u>(8,471)</u>	<u>(130,941)</u>	<u>(139,412)</u>
Net expenditure		<u>(119,547)</u>	<u>(642,318)</u>	<u>(761,865)</u>
Net movement in funds		(119,547)	(642,318)	(761,865)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>1,897,921</u>	<u>4,517,902</u>	<u>6,415,823</u>
Total funds carried forward	11	<u>1,778,374</u>	<u>3,875,584</u>	<u>5,653,958</u>
		<b>Unrestricted funds £</b>	<b>Endowment funds £</b>	<b>Total 2021 £</b>
<b>Income and Endowments from:</b>				
Charitable activities	3	<u>256,869</u>	<u>521,808</u>	<u>778,677</u>
Total income		<u>256,869</u>	<u>521,808</u>	<u>778,677</u>
<b>Expenditure on:</b>				
Charitable activities	4	<u>(12,689)</u>	<u>(130,137)</u>	<u>(142,826)</u>
Total expenditure		<u>(12,689)</u>	<u>(130,137)</u>	<u>(142,826)</u>
Net income		<u>244,180</u>	<u>391,671</u>	<u>635,851</u>
Net movement in funds		244,180	391,671	635,851
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>1,653,741</u>	<u>4,126,231</u>	<u>5,779,972</u>
Total funds carried forward	11	<u>1,897,921</u>	<u>4,517,902</u>	<u>6,415,823</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2021 is shown in note 11.


The notes on pages 12 to 19 form an integral part of these financial statements.


## Robinson Memorial Hospital Ballymoney (Incorporated)

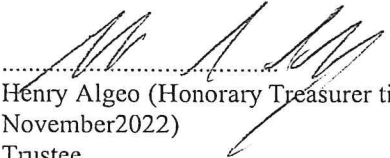
(Registration number: NI000726)  
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Investments	7	5,507,000	6,291,973
<b>Current assets</b>			
Debtors	8	15,022	11,615
Cash at bank and in hand	9	<u>792,619</u>	<u>675,849</u>
		807,641	687,464
<b>Creditors: Amounts falling due within one year</b>	10	<u>(660,683)</u>	<u>(563,614)</u>
<b>Net current assets</b>		<u>146,958</u>	<u>123,850</u>
<b>Net assets</b>		<u>5,653,958</u>	<u>6,415,823</u>
<b>Funds of the charity:</b>			
<b>Endowment funds</b>		3,875,584	4,517,902
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>1,778,374</u>	<u>1,897,921</u>
<b>Total funds</b>	11	<u>5,653,958</u>	<u>6,415,823</u>

The financial statements on pages 10 to 19 were approved by the trustees, and authorised for issue on 21 June 2023 and signed on their behalf by:

  
.....  
David Robinson (President)  
Trustee

  
.....  
Joe Gillan (Appointed Honorary Treasurer 8 November  
2022)  
Trustee

  
.....  
Henry Algeo (Honorary Treasurer till 8  
November 2022)  
Trustee

The notes on pages 12 to 19 form an integral part of these financial statements.

# Robinson Memorial Hospital Ballymoney (Incorporated)

## Notes to the Financial Statements for the Year Ended 31 December 2022

### 1 Charity status

The charity is limited by share capital, incorporated in Northern Ireland.

The address of its registered office is:  
23 Newal Road  
Ballymoney  
Co Antrim  
BT53 6HB

These financial statements were authorised for issue by the trustees on 21 June 2023.

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act (Northern Ireland) 2008..

#### Basis of preparation

Robinson Memorial Hospital Ballymoney (Incorporated) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The presentation currency of these financial statements is sterling. All amounts in the financial statements have been rounded to the nearest £1.

#### Going concern

The financial statements have been prepared on a going concern basis. The trustees have assessed a period of 12 months from the date of approving the financial statements with regard to the appropriateness of the going concern assumption in preparing the financial statements. The trustees note that and believe that the company will continue as a going concern and be able to realise its assets and discharge its liabilities in the normal course of business.

#### Income and endowments

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources

## **Robinson Memorial Hospital Ballymoney (Incorporated)**

### **Notes to the Financial Statements for the Year Ended 31 December 2022**

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Investment properties**

Investment property is carried at fair value, derived from the current market prices for comparable real estate determined by external valuers. The valuers use observable market prices, adjusted if necessary for any difference in the nature, location or condition of the specific asset. Changes in fair value are recognised in profit or loss.

#### **Fixed asset investments**

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

## Robinson Memorial Hospital Ballymoney (Incorporated)

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 3 Income from charitable activities

	Unrestricted funds		Endowment funds		Total 2022 £
	General £	Other £	Expendable £	Permanent £	
Dividends and interest	50,611	-	77,941	-	128,552
Rent receivable	-	5,280	53,000	(10,602)	47,678
Gain/(Loss) on Investments	14,116	-	-	-	14,116
Subscriptions received & sale of books	45	-	-	-	45
Donations received	7,540	-	-	-	7,540
Revaluation movement during year	(188,668)	-	-	(631,716)	(820,384)
	<u>(116,356)</u>	<u>5,280</u>	<u>130,941</u>	<u>(642,318)</u>	<u>(622,453)</u>
	Unrestricted funds		Endowment funds		Total 2021 £
	General £	Other £	Expendable £	Permanent £	
Dividends and interest	46,355	-	77,137	-	123,492
Rent receivable	-	5,280	53,000	-	58,280
Gain/(Loss) on Investments	4,749	-	-	(2,088)	2,661
Subscriptions received & sale of books	50	-	-	-	50
Donations received	1,916	-	-	-	1,916
Revaluation movement during year	193,519	5,000	-	393,759	592,278
	<u>246,589</u>	<u>10,280</u>	<u>130,137</u>	<u>391,671</u>	<u>778,677</u>

## Robinson Memorial Hospital Ballymoney (Incorporated)

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 4 Expenditure on charitable activities

	Unrestricted funds		Endowment	Total
	General	Other	funds Expendable	
	£	£	£	£
Northern Health and Social Care Trust	-	-	96,050	96,050
Legal and professional	-	-	133	133
Audit & Accountancy	-	-	2,424	2,424
Advertising, Printing & Postage	-	-	1,346	1,346
Investment Managers Fees	6,358	-	14,373	20,731
Secretarial Fees	-	-	769	769
Registration Fees	-	-	13	13
Bank Fees	71	-	60	131
Property Insurance	-	156	625	781
Property Maintenance	-	1,000	2,136	3,136
Rates	-	499	832	1,331
General Expenses	-	-	30	30
New facilities 11&13 Newall Road	-	-	12,150	12,150
Agent Fees	-	387	-	387
<b>Total for 2022</b>	<u>6,429</u>	<u>2,042</u>	<u>130,941</u>	<u>139,412</u>
<b>Total for 2021</b>	<u>11,668</u>	<u>1,021</u>	<u>130,137</u>	<u>142,826</u>

## Robinson Memorial Hospital Ballymoney (Incorporated)

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 7 Fixed asset investments

	2022 £	2021 £
Investment properties	845,394	845,394
Other investments	4,661,606	5,446,579
	<u>5,507,000</u>	<u>6,291,973</u>

#### Investment properties

	Investment properties £
<b>Cost or Valuation</b>	
At 1 January 2022	<u>845,394</u>
<b>Provision</b>	
At 31 December 2022	<u>-</u>
<b>Net book value</b>	
At 31 December 2022	<u>845,394</u>
At 31 December 2021	<u>845,394</u>

A property valuation was carried out on 12th May 2021. The basis of this valuation was Market Value. The name and qualification of the independent valuer is Mr Gerard McAfee MRICS, FNAEA and FNAVA Registered Valuer, for and on behalf of McAfee, auctioneers & valuers

## Robinson Memorial Hospital Ballymoney (Incorporated)

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### Other investments

	Listed investments £	Total £
<b>Cost or Valuation</b>		
At 1 January 2022	5,451,579	5,451,579
Revaluation	(820,384)	(820,384)
Profit/(Loss) on investment disposals	(10,602)	(10,602)
Donation and income re-invested	41,013	41,013
At 31 December 2022	4,661,606	4,661,606
<b>Net book value</b>		
At 31 December 2022	4,661,606	4,661,606
At 31 December 2021	5,451,579	5,451,579

#### 8 Debtors

	2022 £	2021 £
Trade debtors	13,101	10,740
Prepayments	1,921	875
	15,022	11,615

#### 9 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	792,619	675,849

#### 10 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	660,683	563,614

## Robinson Memorial Hospital Ballymoney (Incorporated)

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 11 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
<b>Unrestricted</b>				
Bequests	(1,897,921)	111,076	8,471	(1,778,374)
<b>Endowment</b>				
Permanent	(4,517,902)	642,318	-	(3,875,584)
Expendable	-	(130,941)	130,941	-
<b>Total endowment</b>	(4,517,902)	511,377	130,941	(3,875,584)
<b>Total funds</b>	(6,415,823)	622,453	139,412	(5,653,958)
	<b>Balance at 1 January 2021 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 December 2021 £</b>
<b>Unrestricted</b>				
Bequests	(1,653,741)	(256,869)	12,689	(1,897,921)
<b>Endowment</b>				
Permanent	(4,126,231)	(391,671)	-	(4,517,902)
Expendable	-	(130,137)	130,137	-
<b>Total endowment</b>	(4,126,231)	(521,808)	130,137	(4,517,902)
<b>Total funds</b>	(5,779,972)	(778,677)	142,826	(6,415,823)

#### Bequests

The bequests relate to a Trust Fund established by deed of gift from Mr William Taggart and a Trust Fund established from a bequest from the estate of Mr Thomas Henry, and the Gault Trust and bequests from the estates of Genevieve Robinson, Wallace McNaull, Mrs Nancy Pullen, Mr A McIlreavey, Mr E Leeper and Lena May Bell. Other donations to be used for the benefit of the Robinson Memorial Hospital are accounted for, including donations during the year from the late Dan Hanna, P Weir and the Rotary Club.

**Robinson Memorial Hospital Ballymoney (Incorporated)**

**Notes to the Financial Statements for the Year Ended 31 December 2022**

**12 Analysis of net assets between funds**

	<b>Unrestricted funds General £</b>	<b>Endowment funds Permanent £</b>	<b>Expendable £</b>	<b>Total funds at 31 December 2022 £</b>
Fixed asset investments	1,631,417	3,875,583	-	5,507,000
Current assets	148,409	-	659,232	807,641
Current liabilities	<u>(1,451)</u>	<u>-</u>	<u>(659,232)</u>	<u>(660,683)</u>
Total net assets	<u>1,778,375</u>	<u>3,875,583</u>	<u>-</u>	<u>5,653,958</u>
	<b>Unrestricted funds General £</b>	<b>Endowment funds Permanent £</b>	<b>Expendable £</b>	<b>Total funds at 31 December 2021 £</b>
Fixed asset investments	1,774,072	4,517,901	-	6,291,973
Current assets	125,711	-	561,753	687,464
Current liabilities	<u>(1,861)</u>	<u>-</u>	<u>(561,753)</u>	<u>(563,614)</u>
Total net assets	<u>1,897,922</u>	<u>4,517,901</u>	<u>-</u>	<u>6,415,823</u>

**Robinson Memorial Hospital Ballymoney (Incorporated)**

Northern Ireland - Charity number 100343

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# Annual report

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# **Robinson Memorial Hospital Ballymoney (Incorporated)**

## **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2022.

### **Objectives and activities**

#### *Objects and aims*

The principal activity of Robinson Memorial Hospital Ballymoney (Incorporated) is the administration of the investments representing the endowment funds of the hospital and passing this income to the NHSCT to be used for the benefit of the Robinson Hospital and Health Centre. In addition to the endowment funds the Board of Management are also responsible for the administration of other funds to be used also for the benefit of the Robinson Hospital but they do not form any part of the endowment funds. The company is a registered charity, Charity no. 100343, registered. 09/09/2016

The aims of the charity are to improve health outcomes for any member of the public primarily in the Causeway area requiring treatment either in the hospital or in any of the various on-site Health & Care facilities

#### *Objectives, strategies and activities*

2022 was a very difficult year for investors. The world was buffeted by economic and geopolitical shocks, which created very challenging conditions for the company's investment. Inflation continues to be one of the biggest drags on corporate performance.

#### *Public benefit*

Providing on-going supplementary funding to NHSCT assists the continued provision of a community hospital in Ballymoney, currently operated by the NHSCT, as an Intermediate Care Facility. The hospital provides care for patients who require inpatient rehabilitation, care and rehabilitation following fracture surgery, or for further assessment following an acute hospital admission. Patients with palliative needs can also receive end of life care in the hospital. The provision of facilities to accommodate a Health and Care Centre for the local area is an additional benefit. These benefits are evidenced through the continued existence of a busy hospital with high occupancy rates and a reputation for excellent care. The beneficiaries are any member of the public primarily in the Causeway area requiring treatment either in the hospital or in any of the various on-site Health & Care facilities. Some funding is used for training of medical staff for example attendance at palliative care or community hospital seminars. This is incidental and necessary because it potentially enhances the quality of care provided and therefore the public benefit. Some funding is used for the provision of additional services and equipment not normally provided by the NHSCT. Examples of this would be purchase of specialist medical equipment, reclining chairs, etc. or the development of buildings to facilitate day hospice or similar services to enhance patient care and comfort

The trustees confirm that they have complied with the requirements of Charities Act [NI] 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland

### **Financial review**

#### *Policy on reserves*

The Trustees consider it prudent to hold reserves at the current level to enable it to continue with its current stated objectives.

# Robinson Memorial Hospital Ballymoney (Incorporated)

## Trustees' Report

### Plans for future periods

#### *Aims and key objectives for future periods*

One additional project considered during the year to improve the health outcomes for the public in the Causeway area was the development of a purpose built building on the site of 11 & 13 Newal Road for Psychological Services. The project estimated cost at this stage would be approximately £1,500,000. The intention would be to utilise approximately £700,000 from the endowment capital. The balance of funding to be made up of borrowing from the Unrestricted Assets/Bank Loan. At present proposing the borrowing should be repaid from the property rentals within the restricted funds. Having regard to the significant financial commitment trying to negotiate a robust agreement with the Northern Health & Social Services Trust but this is ongoing

### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

#### Trustees:

David Robinson (President)  
Hugh Clarke (Vice President)  
Margaret Allison (Vice President)  
Joe Gillan (Appointed Honorary Treasurer 8 November 2022)  
Dr John Flynn (Honorary Secretary)  
Allen Mathewson (Assistant Honorary Treasurer)  
Joan Carey (Assistant Honorary Secretary)  
Henry Algeo (Honorary Treasurer till 8 November 2022) (retired 21 June 2023)  
Dr Robert Barr (retired 23 August 2022)  
John Borland (appointed 24 November 2022)  
Dr Shauna Fannin  
Dr David Johnston  
Gerry McAfee  
Karen McMaster  
John Pinkerton  
Gordon Robinson  
Neil Robinson  
Dr Adrian Patrick Sterne (appointed 7 December 2022)  
Connor Taggart (retired 29 June 2022)  
Mrs Emma Rachel McCarroll BSC (appointed 12 January 2022)

# **Robinson Memorial Hospital Ballymoney (Incorporated)**

## **Trustees' Report**

### **Structure, governance and management**

#### ***Organisational structure***

The company is limited by guarantee and is also a recognised Charity. The Charity is governed by an Executive Board which meet on a quarterly basis throughout the year.

The office bearers Mr David Robinson was re-elected president, Mr Hugh Clarke vice president, Mrs Margaret Allison vice president and Dr J Flynn was elected honorary secretary. Mr Henry Algeo retired as honorary treasurer and was replaced by Mr Joe Gillan

In accordance with the Articles of Association Mr J Pinkerton, Mr A Mathewson, and Mrs K McMaster retired by rotation together with the office bearers Mr David Robinson, Mr Hugh Clarke, Mr Joe Gillan, and Mrs Margaret Allison, and all were eligible for re-election.

### **Financial instruments**

#### ***Objectives and policies***

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

### **Statement of Trustees' Responsibilities**

The trustees (who are also the directors of Robinson Memorial Hospital Ballymoney (Incorporated) for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

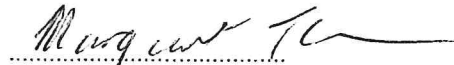
## Robinson Memorial Hospital Ballymoney (Incorporated)

### Trustees' Report

#### Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 21 June 2023 and signed on its behalf by:



Margaret Allison (Vice President)  
Trustee

**Robinson Memorial Hospital Ballymoney (Incorporated)**

Northern Ireland - Charity number 100343

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# Annual return

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## **Robinson Memorial Hospital Ballymoney (Incorporated)**

### **Independent Auditor's Report to the Members of Robinson Memorial Hospital Ballymoney (Incorporated)**

#### **Opinion**

We have audited the financial statements of Robinson Memorial Hospital Ballymoney (Incorporated) (the 'charity') for the year ended 31 December 2022, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Other Matters**

In the previous accounting period the Trustees had taken advantage of the audit exemption under the Charities Act (Northern Ireland) 2008. Therefore the prior period financial statements were not subject to audit.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

## **Robinson Memorial Hospital Ballymoney (Incorporated)**

### **Independent Auditor's Report to the Members of Robinson Memorial Hospital Ballymoney (Incorporated)**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 4), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

## **Robinson Memorial Hospital Ballymoney (Incorporated)**

### **Independent Auditor's Report to the Members of Robinson Memorial Hospital Ballymoney (Incorporated)**

- We obtained an understanding of the legal and regulatory framework applicable to the Company and the sector in which they operate. We determined that the following laws and regulations were most significant:
  - >Trustee Investment Act 1961. (Trust falls within Section 6.86 (C) ICTA 1988 not a relevant trust general charity exemptions under Section S05 (I) (C)
  - >Income & Computations Taxes Act 1988 (i.e. income is applicable and applied for charitable purposes only)
  - >Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.
  - >Companies Act 2006
- We obtained an understanding of how the Company are complying with those legal and regulatory frameworks by making inquiries to the management and through the review of the meetings of the Trustees.
- We assessed the susceptibility of the Company's financial statements to material misstatement, including how fraud might occur.

As the prime functions of the company is the administration of the investment representing the endowment funds of the hospital and passing the income to the Northern Health and Social Care Trust to be used for the benefit of the Robinson Hospital and Health Centre and the administration of unrestricted funds to be used also for the benefit of the Robinson Hospital the audit procedures performed included:

- identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
- understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
- assessing assumptions and judgments made by management in its significant accounting matters for reasonableness;
- assessing the extent of compliance with the relevant laws and regulations;
- performing analytical procedures to identify any unusual or unexpected variations that may indicate risk of material misstatement due to fraud:
- obtain independent confirmation from investment managers to ensure that investments are correctly stated in the balance sheet, are beneficially owned by the company and appropriately and consistently described and valued:
- perform analytical review on the reports from the investment managers to ensure that all dividends to which Hospital is entitled have been received and investments are properly managed and any queries are taken up with the investment managers,

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

#### **Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Robinson Memorial Hospital Ballymoney (Incorporated)**

**Independent Auditor's Report to the Members of Robinson Memorial Hospital  
Ballymoney (Incorporated)**



.....  
Mr John Hamilton (Senior Statutory Auditor)  
For and on behalf of D T Carson & Co., Statutory Auditor

51-53 Thomas Street  
Ballymena  
Co Antrim  
BT43 6AZ

21 June 2023