

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021
FOR
THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

GMP Audit Limited
20 Eversley Road
Bexhill on Sea
East Sussex
TN40 1HE

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

	Page
Report of the Trustees	1 to 5
Report of the Independent Auditors	6 to 8
Statement of Financial Activities	9
Balance Sheet	10
Cash Flow Statement	11
Notes to the Cash Flow Statement	12
Notes to the Financial Statements	13 to 21
Detailed Statement of Financial Activities	22 to 23

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Policies and objectives:

The objects of the League are: -

To foster and maintain the interest of the public in the life and work of the Bexhill Hospital.

To relieve sickness and to preserve the health of the residents of Bexhill-on-Sea primarily, but not exclusively, through the Bexhill Hospital, by providing or assisting in the provision of equipment, facilities, amenities and services which are not normally provided by the statutory authorities.

The aims of the Charity are therefore to support the continuing development of Bexhill Hospital mainly by supplementing funds available for equipment as well as for research education and training. Additionally, the Charity aims to foster interest in the work of the Hospital by the provision of voluntary work within the Hospital.

Strategies for achieving objectives:

These included holding regular meetings of the Management Committee to keep close control over income and expenditure and liaising with the Hospital Trust to obtain details of what equipment is needed or whether the provision of funds for improvement or enhancement of staff or other facilities could be made. The Charity also seeks to publicise its efforts inter alia by holding a variety of events both small and large throughout the year including Garden Party event and a prize draw, Flu Clinics, collecting at local store and the sale of Christmas Cards. Where appropriate,

Significant activities

Legacy income is a significant part of the Charity's overall income and as such the Charity will be doing all it can to promote itself as a Charity worthy of charitable giving. The accounts give a full picture of the extent of the grants made. The Management committee continues to encourage the Hospital to approach the League for donations of any kind for items however large or small.

Public benefit

The trustees have complied with their duty in the Charities Act to have due regard to guidelines issued by the Charity Commission on public benefit. The charity is involved in the provision of equipment, facilities and amenities to relieve the sickness and preserve the health of the residents of Bexhill-on-Sea.

Grantmaking

The League will agree to making a grant to local organisations whose aims also meet its objectives. The League does not make grants to individuals.

Volunteers

The League has the benefit of being able to call upon approximately 60 Volunteers to work in its both of our shops in Outpatients and Irvine Unit within the Hospital. The net worth of these Volunteers is almost inestimable and their service is greatly appreciated by both the League and the Hospital. The Trustees take the opportunity of thanking all the Volunteers for the work they do throughout the year.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The main charitable activity during the year was providing grants to Bexhill Hospital. The grants were awarded for the purchase of new equipment and the refurbishment of facilities used by the patients and staff. A full list of the grants awarded is given in note 8 and are in accordance with the charitable objectives.

The grants awarded were chosen for the positive impact on the treatment of patients living in the Bexhill area, who would otherwise have to wait longer or travel further for treatment.

The charity owns a beach chalet on Bexhill seafront and this is for the use of the staff of Bexhill Hospital. The costs to maintain the chalet are minimal and the benefit to the wellbeing of the staff is considered an important factor for retaining ownership.

Fundraising activities

The League normally organise a number of activities throughout the year, which are designed to present the League and its objects to the public to secure funds to be passed back to the Hospital.

The League operates two shops within Bexhill Hospital, one being in the Irvine Unit. The shops are open to patients, visitors and staff and are manned by volunteers. The profit from the shops is used in the furtherance of the charitable activities. However due to Covid19 the shops were closed until July 2021 when they were allowed to reopen.

The League has recently set up its own lottery within the Unity Lottery which will bring 50p in the £1 to the League. The promotion of this has been setback

On a smaller scale, regular coffee mornings are held in the hospital and local areas.

These activities all help to foster a team spirit between League members. As important as making a profit for the League, is the fact that each event publicises the work of the League and increases awareness of what the League is able to do.

Investment performance

The bulk of its funds held in interest bearing bank and building society accounts. The Trustees consider this to be the simplest and most risk free method to earn income and maintain capital value. The market is constantly monitored to ensure the best interest rates.

FINANCIAL REVIEW

Financial position

During the year projects totalling £23,076 (2020 - £228,119) were approved. The net figure for the year was £22,867 (2020 - £193,028) after adjusting for items previously authorised but not purchased.

With income for the year totalling £74,894, the year ended with a satisfactory balance from which to support the continued expansion and upgrading of the hospital and the provision of further medical equipment for the use of the community.

On a fund basis the assets are available and adequate to fulfil the obligations of the Charity.

Principal funding sources

The main source of funding has historically been legacies and this has enabled the Charity to fund various projects undertaken. In the past two years, there has been a significant reduction in legacies and interest receivable on deposits has become the principal funding source.

In the current year, however, the charity has been advised that it should receive legacies in excess of £100,000.

FINANCIAL REVIEW

Investment policy and objectives

The trustees have decided not to undertake any speculative investment, for example in equities. The League's resources are deposited with Redwood Bank, Julian Hodge Bank, United Trust Bank, Cambridge and Counties Bank, Hampshire Trust Bank and Shawbrook Bank in order to obtain the best possible rates of interest.

Reserves policy

The Balance Sheet shows total reserves of restricted and unrestricted funds of £3,774,376 of which £1,546 are restricted funds and £3,772,830 are unrestricted. This far exceeds the amount the Charity wishes to maintain on a regular basis.

It is not the trustees intention to accumulate funds but to finance improvements and purchase medical equipment for the benefit of the community.

FUTURE PLANS

After a quiet year due to Covid19 our ambition and desire to do better in the future remains a priority.

Our desire to provide the people of Bexhill with the very best medical care possible, motivates each and every member of our League of Friends.

We have plans to improve the facilities for patients and carers at the Irvine Unit, a rehabilitation unit that's aim is to help people regain sufficient confidence and strength to return home. We also have plans to work with the NHS Trust and others to provide the very latest and most advanced equipment in our region. However this may not happen as government funding is being aimed at a major rebuilding program.

The League of Friends of Bexhill Hospital was created to help all our residents who found themselves in need of Hospital treatment, our purpose and determination has not changed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, being a Constitution of a Charitable Incorporated Organisation. This closely follows the 'Association' model constitution for a CIO, published by the Charity Commission.

Recruitment and appointment of new trustees

The members of the Committee are also charity trustees for the purpose of charity law. The officers of the League include a Chairman, Vice-Chairman, Honorary Secretary, Honorary Treasurer and Honorary Gift Aid Secretary. The Chairman and Vice-Chairman are elected by the General Committee and the other officers are elected at the Annual General Meeting.

All other members of the Committee are elected at the Annual General Meeting and retire after three years but are eligible for re-election. The Committee may fill any vacancy, and any person nominated to fill a casual vacancy shall go out of office at the next annual General Meeting and be eligible for re-election. The Committee has full power to conduct the business of the League free from control of Her Majesty's Government, the Regional Authority, the East Sussex Hospitals NHS Trust or any other person or body. Traditional business and medical skills are well represented on the Committee. In an effort to maintain this broad mix, in the event of particular skills being lost due to death or retirement, individuals are approached to offer themselves for election to the Committee.

There are five Committee meetings each year, during which all decisions are made by the Trustees present.

Organisational structure

Social Committee:

The operation of the canteen and shops.

Induction and training of new trustees

All Trustees are handpicked for the knowledge and expertise that they can contribute to the Committee. Their induction and training occurs during and as a result of Committee Meetings.

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

The League of Friends of the Bexhill Hospital frequently enhances financial contributions made by The Friends of the Conquest Hospital, Hastings in the provision of medical equipment in order to benefit Bexhill patients.

Risk management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at a reasonable level, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

The charity is insured through a scheme run by Attend, covering all members, helpers and voluntary workers of The League of Friends of the Bexhill Hospital. The trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate the significant risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1169175

Principal address

Sunbeams
41 Broad Oak Lane
Bexhill-on-Sea
East Sussex
TN39 4LG

Trustees

Chairman: Mr M Sivyver
Vice Chairman: Ms R Boyd-Mercer
Honorary Secretary: Mr J H T Dowling
Honorary Treasurer: Mr C J Ashford
Honorary Gift Aid Secretary: Mrs L J Walter

Mrs H K Chapman
Mr G Cox
Dr P D Dewhurst
Mrs A M Dowling (Resigned 21st April 2021)
Mrs H A Downton
Mrs P I Easton
Mr R Foxall
Mr G T Frost
Mrs B Hollingsworth
Mrs A E Kerr
Miss H J Knight
Dr H P Kremer
Miss C A Madeley
Mr P G Mitchell-Davis
Mr R Poll
Mr N Ray
Mrs S Robinshaw
Mr P J Stiles

Auditors

GMP Audit Limited
20 Eversley Road
Bexhill on Sea
East Sussex
TN40 1HE

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors
Gaby Hardwicke
2 Eversley Road
Bexhill-on-Sea
East Sussex
TN40 1EY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 which 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on and signed on its behalf
by:

.....
J H T Dowling - Trustee

Opinion

We have audited the financial statements of The League of Friends of The Bexhill Hospital CIO (the 'charity') for the year ended 31st December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 applicable law and United Kingdom Accounting Standards (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 31st December 2021 and of its incoming resources and application of resources, 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 Charities Act 2011.

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 Auditors' 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.

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 financial statements are 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 Report of the Independent Auditors 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.

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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; 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, the trustees are responsible for the preparation of the financial statements which 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.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with management which included consideration of known or suspected instances of non-compliance with laws and regulations and fraud.
- Reviewing, evaluating and testing systems and controls to assess their effectiveness to prevent and detect irregularities.
- Identifying, reviewing and testing of journal entries.
- Challenging assumptions and judgements made by management in respect of significant accounting estimates.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

GMP Audit Limited
20 Eversley Road
Bexhill on Sea
East Sussex
TN40 1HE

Date:

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	26,176	301	26,477	63,944
Charitable activities	5				
Other grants		-	-	-	10,000
Other trading activities	3	5,819	-	5,819	7,276
Investment income	4	42,598	-	42,598	51,586
Total		74,593	301	74,894	132,806
EXPENDITURE ON					
Raising funds	6	3,250	-	3,250	3,559
Charitable activities	7				
Equipment & facility grants		29,163	1,127	30,290	199,192
Expenditure on equipment for GP's surgeries		7,577	-	7,577	(2,097)
Other		101	-	101	114
Total		40,091	1,127	41,218	200,768
NET INCOME/(EXPENDITURE)		34,502	(826)	33,676	(67,962)
RECONCILIATION OF FUNDS					
Total funds brought forward		3,738,328	2,372	3,740,700	3,808,662
TOTAL FUNDS CARRIED FORWARD		3,772,830	1,546	3,774,376	3,740,700

The notes form part of these financial statements

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

BALANCE SHEET
31ST DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	12	15,195	-	15,195	18,905
CURRENT ASSETS					
Stocks	13	293	-	293	-
Debtors	14	27,280	-	27,280	23,974
Cash at bank		3,749,649	1,716	3,751,365	4,004,763
		<u>3,777,222</u>	<u>1,716</u>	<u>3,778,938</u>	<u>4,028,737</u>
CREDITORS					
Amounts falling due within one year	15	(19,587)	(170)	(19,757)	(306,942)
NET CURRENT ASSETS		<u>3,757,635</u>	<u>1,546</u>	<u>3,759,181</u>	<u>3,721,795</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,772,830</u>	<u>1,546</u>	<u>3,774,376</u>	<u>3,740,700</u>
NET ASSETS		<u><u>3,772,830</u></u>	<u><u>1,546</u></u>	<u><u>3,774,376</u></u>	<u><u>3,740,700</u></u>
FUNDS					
	16				
Unrestricted funds				3,772,830	3,738,328
Restricted funds				1,546	2,372
TOTAL FUNDS				<u><u>3,774,376</u></u>	<u><u>3,740,700</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
M Sivyer - Trustee

.....
C J Ashford - Trustee

The notes form part of these financial statements

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(295,996)</u>	<u>107,904</u>
Net cash (used in)/provided by operating activities		<u>(295,996)</u>	<u>107,904</u>
Cash flows from investing activities			
Interest received		<u>42,598</u>	<u>51,586</u>
Net cash provided by investing activities		<u>42,598</u>	<u>51,586</u>
Change in cash and cash equivalents in the reporting period		<u>(253,398)</u>	<u>159,490</u>
Cash and cash equivalents at the beginning of the reporting period		<u>4,004,763</u>	<u>3,845,273</u>
Cash and cash equivalents at the end of the reporting period		<u><u>3,751,365</u></u>	<u><u>4,004,763</u></u>

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM
OPERATING ACTIVITIES

	2021 £	2020 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	33,676	(67,962)
Adjustments for:		
Depreciation charges	3,710	4,638
Interest received	(42,598)	(51,586)
Decrease/(increase) in legacies due	(3,000)	289,251
Increase/(decrease) in grants payable	(287,329)	(61,732)
Increase in stocks	(293)	-
Increase in debtors	(306)	(4,850)
Increase in creditors	144	145
Net cash (used in)/provided by operations	<u>(295,996)</u>	<u>107,904</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/21 £	Cash flow £	At 31/12/21 £
Net cash			
Cash at bank	4,004,763	(253,398)	3,751,365
	<u>4,004,763</u>	<u>(253,398)</u>	<u>3,751,365</u>
Total	<u>4,004,763</u>	<u>(253,398)</u>	<u>3,751,365</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The accounts have been prepared on a Going Concern basis. The legal status of the Charity changed to a Charitable Incorporated Organisation as detailed in the Trustees Report, whereby all assets and liabilities of the Charity transferred to the new Charity.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For legacies, receipt is probable when there has been grant of probate, the executors have established that there are sufficient assets in the estate to pay the legacy, after settling any liabilities, and any conditions attached to the legacy have either been met or are within the control of the charity.

Investment income is recognised when its receipt is probable and the amount receivable can be measured reliably.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs

All costs incurred relate to the one charitable activity of the charity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles - 20% on reducing balance

No provision for depreciation has been made on the beach chalet as the building is properly maintained to standards that ensure that its residual value is not less than its book value.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Legacies receivable are valued at the amount notified as being receivable by the executors, once probate has been granted and the amount can be measured reliably.

Cash at bank

Cash at bank includes cash and short term highly liquid investments.

Creditors

Creditors and provisions 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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Grant income

Grant income has been recognised under the performance model.

Grants that do not specify any future performance-related conditions are recorded when the grant proceeds are received or receivable. Any grant that imposes specified future performance-related conditions is recognised only when the performance-related conditions are met. Grants received before the revenue recognition criteria are satisfied are recognised as a liability.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations (including in memory of deceased relatives and friends)	18,478	33,871
Tax refund on gift aid donations, subscriptions and legacies	908	1,854
Legacies	3,500	23,574
Subscriptions	3,591	4,645
	<u>26,477</u>	<u>63,944</u>

The Trust benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Shop income	3,710	4,984
Social lotteries	2,025	1,493
Garden party and raffle	-	725
Sale of Christmas cards	84	74
	<u>5,819</u>	<u>7,276</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Income from cash investments	<u>42,598</u>	<u>51,586</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Grants	-	10,000
Activity Other grants	<u>-</u>	<u>10,000</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Rother District Council	<u>-</u>	<u>10,000</u>

6. RAISING FUNDS

	2021	2020
	£	£
Other trading activities		
Purchases	3,050	3,160
Garden party	-	379
Purchase of Christmas cards	180	-
Lottery registration fee	20	20
	<u>3,250</u>	<u>3,559</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 8) £	Support costs (see note 9) £	Totals £
Equipment & facility grants	-	19,000	11,290	30,290
Expenditure on equipment for GP's surgeries	3,710	3,867	-	7,577
	<u>3,710</u>	<u>22,867</u>	<u>11,290</u>	<u>37,867</u>

8. GRANTS PAYABLE

	2021	2020
	£	£
Equipment & facility grants	19,000	186,662
Expenditure on equipment for GP's surgeries	3,867	(2,097)
	<u>22,867</u>	<u>184,565</u>

The total grants paid to institutions during the year was as follows:

	2021	2020
	£	£
Items authorised in earlier years and not purchased or reductions to final costs	(209)	(43,554)
Arts in Healthcare (B)	40	150
Replacement TV's - Irvine Unit (B)	445	447
4 Ipads for Irvine Unit (B)	-	1,432
Childrens Play Area (B)	-	21,688
Conversion of Staff and Rest Rooms (B)	-	8,003
FBA-E200ES Powered Sweeper (B)	-	1,099
Deep Clean of Irvine Unit (B)	-	1,263
Lockers for Aquatic Physiotherapy Unit - 50 % (C)	-	960
Laptops for Aquatic Physiotherapy Unit - 50 % (C)	-	2,867
5 Vela Move Opthamology Chairs (B)	-	10,225
Assorted Opthamology Equipment (B)	-	163,498
Furniture and Equipment for Rest Room (B)	-	3,519
Canon CR-2 AF Fundus Camera (B)	-	12,968
Sidley Surgery- Covid19 Vaccination Fridges	3,867	-
5 Vela Move Ophthalmology Chairs (B)	9,900	-
Lejrelet Bed Positionink Kit (B)	665	-
Gardening Equipment (B)	506	-
Additional Work on Rest Room (B)	4,790	-
7 Chairs for Reception Area (B)	2,863	-
	<u>22,867</u>	<u>184,565</u>

The above grants for equipment were approved as payable to East Sussex Hospitals NHS Trust for (B) Bexhill Hospital and (C) Conquest Hospital.

The grants cover the costs of improvements and amenities for patients and staff at Bexhill Hospital and contributions towards the cost of equipment at Bexhill Hospital and at other hospitals used by the people of Bexhill.

9. SUPPORT COSTS

	Management £	Finance £	Other £	Governance costs £	Totals £
Other resources expended	-	101	-	-	101
Equipment & facility grants	1,176	-	4,916	5,198	11,290
	<u>1,176</u>	<u>101</u>	<u>4,916</u>	<u>5,198</u>	<u>11,391</u>

Support costs, included in the above, are as follows:

Management

	2021 Equipment & facility grants £	2020 Total activities £
Insurance	681	648
Printing, postage & stationery	206	884
Website costs	62	50
Probate notifications	227	111
	<u>1,176</u>	<u>1,693</u>

Finance

	2021 Other resources expended £	2020 Total activities £
Bank charges	101	114
	<u>101</u>	<u>114</u>

Other

	2021 Equipment & facility grants £	2020 Total activities £
Sundries	-	55
Patient's Christmas presents & volunteer party	300	300
TV maintenance - Irvine Unit	1,089	-
Chalet expenses	3,527	254
	<u>4,916</u>	<u>609</u>

9. SUPPORT COSTS - continued
Governance costs

	2021 Equipment & facility grants £	2020 Total activities £
Auditors' remuneration	4,908	4,764
Annual report and newsletters	290	826
	<u>5,198</u>	<u>5,590</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

Trustees' expenses

During the year payments totalling £641 (2020 - £1,350) were paid to three trustees as reimbursement for Christmas presents for patients, postage, stationery and other committee expenses.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	63,944	-	63,944
Charitable activities			
Other grants	10,000	-	10,000
Other trading activities			
Investment income	7,276	-	7,276
	<u>51,586</u>	<u>-</u>	<u>51,586</u>
Total	132,806	-	132,806
EXPENDITURE ON			
Raising funds	3,559	-	3,559
Charitable activities			
Equipment & facility grants	196,049	3,143	199,192
Expenditure on equipment for GP's surgeries	(2,097)	-	(2,097)
Other	114	-	114
	<u>197,625</u>	<u>3,143</u>	<u>200,768</u>
Total	197,625	3,143	200,768
	<u>(64,819)</u>	<u>(3,143)</u>	<u>(67,962)</u>
NET INCOME/(EXPENDITURE)			
RECONCILIATION OF FUNDS			
Total funds brought forward	3,803,147	5,515	3,808,662

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>3,738,328</u>	<u>2,372</u>	<u>3,740,700</u>
12. TANGIBLE FIXED ASSETS	Beach chalet No. 21 South £	Motor vehicles £	Totals £
COST			
At 1st January 2021 and 31st December 2021	<u>355</u>	<u>45,289</u>	<u>45,644</u>
DEPRECIATION			
At 1st January 2021	-	26,739	26,739
Charge for year	-	3,710	3,710
At 31st December 2021	<u>-</u>	<u>30,449</u>	<u>30,449</u>
NET BOOK VALUE			
At 31st December 2021	<u>355</u>	<u>14,840</u>	<u>15,195</u>
At 31st December 2020	<u>355</u>	<u>18,550</u>	<u>18,905</u>
13. STOCKS		2021 £	2020 £
Shop stock		<u>293</u>	<u>-</u>
14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2021 £	2020 £
Prepayments and accrued income		24,280	23,974
Legacies & donations receivable		3,000	-
		<u>27,280</u>	<u>23,974</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors	4,907	4,763
Accruals for grants payable	14,850	302,179
	<u>19,757</u>	<u>306,942</u>

16. MOVEMENT IN FUNDS

	At 1/1/21	Net movement in funds	At 31/12/21
	£	£	£
Unrestricted funds			
General fund	3,638,328	34,502	3,672,830
Designated fund	100,000	-	100,000
	<u>3,738,328</u>	<u>34,502</u>	<u>3,772,830</u>
Restricted funds			
Physiotherapy department - Irvine Unit	1,546	-	1,546
Irvine Unit	826	(826)	-
	<u>2,372</u>	<u>(826)</u>	<u>1,546</u>
TOTAL FUNDS	<u><u>3,740,700</u></u>	<u><u>33,676</u></u>	<u><u>3,774,376</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	74,593	(40,091)	34,502
Restricted funds			
Irvine Unit	301	(1,127)	(826)
	<u>74,894</u>	<u>(41,218)</u>	<u>33,676</u>
TOTAL FUNDS	<u><u>74,894</u></u>	<u><u>(41,218)</u></u>	<u><u>33,676</u></u>

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	3,703,147	(64,819)	3,638,328
Designated fund	100,000	-	100,000
	<u>3,803,147</u>	<u>(64,819)</u>	<u>3,738,328</u>
Restricted funds			
Physiotherapy department - Irvine Unit	1,546	-	1,546
Irvine Unit	3,969	(3,143)	826
	<u>5,515</u>	<u>(3,143)</u>	<u>2,372</u>
TOTAL FUNDS	<u><u>3,808,662</u></u>	<u><u>(67,962)</u></u>	<u><u>3,740,700</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	132,806	(197,625)	(64,819)
Restricted funds			
Irvine Unit	-	(3,143)	(3,143)
	<u>132,806</u>	<u>(200,768)</u>	<u>(67,962)</u>
TOTAL FUNDS	<u><u>132,806</u></u>	<u><u>(200,768)</u></u>	<u><u>(67,962)</u></u>

The Designated fund is a set aside minimum reserve amount which the Trustees consider is the minimum amount required for the charity to operate.

The Physiotherapy department - Irvine Unit fund is an amount donated for the specific use in that department. No funds had been spent by the year end.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2021.

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations (including in memory of deceased relatives and friends)	18,478	33,871
Tax refund on gift aid donations, subscriptions and legacies	908	1,854
Legacies	3,500	23,574
Subscriptions	3,591	4,645
	<u>26,477</u>	<u>63,944</u>
Other trading activities		
Shop income	3,710	4,984
Social lotteries	2,025	1,493
Garden party and raffle	-	725
Sale of Christmas cards	84	74
	<u>5,819</u>	<u>7,276</u>
Investment income		
Income from cash investments	42,598	51,586
Charitable activities		
Grants	-	10,000
	<u>74,894</u>	<u>132,806</u>
EXPENDITURE		
Other trading activities		
Shop purchases	2,473	2,510
Sundry shop expenses	577	650
Garden party	-	379
Purchase of Christmas cards	180	-
Lottery registration fee	20	20
	<u>3,250</u>	<u>3,559</u>
Charitable activities		
Motor vehicles	3,710	4,638
Grants payable	22,867	184,565
	<u>26,577</u>	<u>189,203</u>
Support costs		
Management		
Insurance	681	648
Printing, postage & stationery	206	884
Website costs	62	50
Carried forward	949	1,582

This page does not form part of the statutory financial statements

THE LEAGUE OF FRIENDS OF THE BEXHILL
HOSPITAL CIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021

	2021 £	2020 £
Management		
Brought forward	949	1,582
Probate notifications	227	111
	<u>1,176</u>	<u>1,693</u>
Finance		
Bank charges	101	114
Other		
Sundries	-	55
Patient's Christmas presents & volunteer party	300	300
TV maintenance - Irvine Unit	1,089	-
Chalet expenses	3,527	254
	<u>4,916</u>	<u>609</u>
Governance costs		
Auditors' remuneration	4,908	4,764
Annual report and newsletters	290	826
	<u>5,198</u>	<u>5,590</u>
Total resources expended	<u>41,218</u>	<u>200,768</u>
Net income/(expenditure)	<u>33,676</u>	<u>(67,962)</u>

This page does not form part of the statutory financial statements